Statement showing specially the [illegible]

	Balance of Former App'ropriations.	Amount of Appropriations.	Paid in 1852.	
	$ cts.	$ cts.	$ cts.	$ cts.
Compensation and Contingent expenses of the Legislature	..	92,000	92,000 49	1,027 89
Salary of the Governor	1,967 61	6,000	5,967 61	1,500
Attorney General	752 00	3,000	3,000	752 00
State Treasurer	977 79	4,000	3,977 79	1,000
Auditor of Public Accounts	500	4,000	4,000	1,000
Adjutant and Inspector General	500	1,000	1,000	..
Secretary of State	150	2,000	2,000	500 00
Governor's Private Secretary	150	1,000	980 64	189 36
State Librarian	150	1,000	829 25	170 75
Surveyor General	130	..	300	..
Register Land Office, Baton Rouge	191 50	950	319 50	28 00
Do Winsboro'	..	150	111 50	38 50
Governor's Messenger	188	300	300	188
State Superintendent of Public Education	250	3,000	3,000	250
Superintendent of Bureau of Statistics	300	..	150	150
Keeper of State House	150	800	800	150
Sergeant-at-Arms, House of Representatives	225	900	406 66	493 34
Do Senate	110	600	465	241 25
Receiver of the Land Office at Baton Rouge	..	750	825	135
Do do Winsboro'	75	150	150	75
Judges of Supreme Court	7,752 14	22,500	22,231 80	7,920 34
do District do	14,671 18	57,500	54,584 66	16,586 52
District Attorneys	3,134 22	13,000	13,448 25	5,691 97
Reporter of Supreme Court	625	2,500	2,500	625
Chaplain of the Penitentiary	..	600	600	..
Physician do	150	800	750	..
Clerk do	375	1,500	1,500	375
Directors do	..	500	450	50
State Engineer and Incidental Expenses of his Department	..	13,000	13,353 36	2,646 64
Contingent Expenses of the Executive	..	2,000	1,000	1,000
Secretary of State	1,374 61	4,000	4,606 76	967 85
Auditor's Office	439 38	2,000	2,115 19	324 19
Treasurer's Office	..	500	250	250
Attorney General's Office	..	250	250	..
Land Office, Baton Rouge	..	150	67 40	82 60
Do Winsboro'	..	1,500	1,258 05	1,154 56
Supreme Court	1,013 55	250	200	50
State Library	..	..	350	..
Bureau of Statistics	330	..	87 29	..
Keeper of Public Monies, Baton Rouge	..	..	12 65	375 42
Do do Winsboro'	388 07	180	284 19	283 88
Register of Land Office, Baton Rouge	788 43	50	52 60	405 83
Do do Winsboro'	376 96	60,000	46,660 90	13,339 10
Collectors of Taxes	..	65,000	70,855 41	..
Allowances to do do	..	20,000	20,190 79	..
Commission to Assessors	7,000	..	5,283	1,717
for Publishing Amendments to Constitution	1,050	28,980	28,860	1,170
Interest on Bonds to New Orleans and Nashville Rail Road Company	..	2,500	2,500	..
New Orleans Drainage Company	2,050	6,250	6,300	2,000
Charity Hospital	3,425	10,250	5,425	..
Clinton and Port Hudson Railroad Company	480	6,000	5,880	600
Mexican Gulf Railroad Company	..	15,000	15,000	..
Citizens' Bank of Louisiana	..	500	4,500	..
Loan from Louisiana State Bank	..	5,000	4,088 35	11 65
Publishing Decisions of Supreme Court	6,935 44	30,000	30,643 30	8,292 14
Printing and Advertising	2,300	6,000	3,900	4,400
Payment to Owners of Slaves convicted of Crime	14,179 55	..	3,969	..
Pensions allowed by law, old account	..	15,000	14,976	34 00
Do do under Act No. 280, approved 17th March, 1852	..	360	135	215
to Widow de Morsan	171 36	44,000	36,419 29	5,728 04
Expenses in Criminal Prosecutions	8,590 96	20,000	23,048 56	6,542 31
of Internal Improvement Service	280	890	950	20
State Arsenal and Washington Armory	30,715 78	370,000	273,380 07	90,987 04
Support of Free Public Schools	6,000	..	1,899 19	4,100 81
Vacant Successions—Money Refunded	..	2,000	99	1,901
Reimbursement of Taxes erroneously paid into the Treasury	1,691 19	..	36 41	1,654 71
of monies deposited with the State to redeem Lands sold for Taxes	5,456 10	..	1,543 90	..
Appropriation for selecting Swamp and Overflowed Lands	..	7,000	7,000	..
To defray the expenses of sales of Swamp and Overflowed Lands	1,976 79	..	1,286 49	690 30
To Pay debts contracted by B. T. Williams	..	10,000	10,000	..
Charity Hospital	..	7,500	7,000	500
Insane Asylum at Jackson	..	15,000	10,175 03	4,824 97
Do do for erecting Buildings	..	5,000	5,000	..
Female Orphan Asylum	..	3,000	3,000	..
Society of Destitute Boys of Jefferson	..	2,500	1,190	1,310
Educating Deaf and Dumb Children				
Brought forward		4,000	4,000	..
Appropriations to Catholic Asylum for Male Orphans		2,000	2,000	..
Society for the relief of indigent Females and Helpless Children		1,000	1,000	..
St. Vincent Hospital		2,000	2,000	..
Firemen Charitable Association	1,000	1,500	2,500	..
Female Orphan Asylum at Baton Rouge		2,000	2,000	..
Indigent Widows, under the direction "des dames de la Providence"		2,000	2,000	..
Institute for Indigent Orphans, 3d Municipality		6,000	6,000	..
New Orleans Mechanics' Society		800	800	..
State Library		25	25	..
Keeper of State House		722	722	..
Refund—to the Parish of Concordia—Money expended for the State		25,000	25,000	..
Parish of Pointe Coupée		500	500	..
To procure a block of stone for Washington Monument		25,000	14,100	10,900
To establish an Institution for the Deaf and Dumb and the Blind		25,000	24,992 25	7 75
To pay the Expenses of the State Convention of 1852		26,500	26,500	..
For erecting Public Buildings in Baton Rouge		190	190	..
The Relief of Widow and Heirs of Wm. Mayo		500	500	..
do W H Bankston		310 68	310 68	..
do R. G. Barrow		55 30	55 30	..
do S. W. Dorsey		37 50	37 50	..
do Heirs of T. C. Lawrence		410	410	..
do Jno Armat, Sheriff		244 98	244 98	..
do Thos. H. Reddy		890 50	..	890 50
To pay arrearages of Interest to 2d Municipality		75,000	..	75,000
To refund Loan to the Louisiana State Bank		1,500	..	1,500
Pay Insane Asylum		2,000	..	2,000
Charity Hospital, out of Fines received for its use				
For purchase of Books for Library		1,500	1,500	..
do 100 copies Decisions of Supreme Court		12,000	13,861 59	..
Completing Barataria and Lafourche Canal	7,398 24	10,000	10,000	..
Payment of certain sums of money, &c		250	69	..
Making Maps for South-Eastern District of Louisiana		100	100	..
Improving Bayou Lafourche		5,000	5,000	..
Building 200 additional Cells in the Penitentiary		30,000	29,500	..
Advancement of Medical Science in Louisiana	12,500	..	12,500	..
The purchase of St Martin's Reports, Dealix Digest and General Index		6,000	6,000	..
The relief of A. H. Lemoe and others		800	800	..
do Auguste Dufour		75	75	..
do W. J. Hamilton		75	75	..
do James E. Tison		100	100	..
do Heirs of Isla Eugene Fortier		417 50	417 50	..
do S. and R. Tillotson		210	210	..
do J. R. Hebert		87 50	87 50	..
do Dan. D. Avery		2,651 74	2,651 74	..
do J. Revellion and J. R. Creighton		192	192	..
do James Cotton		33	33	..
do Widow F. Newman		60	60	..
do C. H. Wagner		60	60	..
do W. M. Mercer		1,000	1,000	..
do B. Miles and others		610	610	..
do Hy. O' McEnery		500	500	..
do John Sibley and others		250	250	..
do Thos. Lincoln		100	100	..
do T. A. Renton		75	75	..
do A. H. Pierson		75	75	..
do John Brenet, Tax Collector		100	100	..
do A. C. Wallot		295	295	..
do F. G. Gates		100	100	..
do Wm. H. Bassett		6,000	6,000	..
do Jacob Piper		57	57	..
do J. A. de Blanc		98	98	..
do Saml Anderson		279 87	279 87	..
do Y. Duncan		1,770	1,770	..
do William Frost		6,046 36	6,046 36	..
do D. F. Faber		250	250	..
do Allen Harris, Sheriff		150	150	..
do Robert Spedden		195	195	..

A LIST OF DEFAULTING TAX COLLECTORS

SHOWING THE AMOUNT DUE BY THEM AND THE YEAR FOR WHICH THE TAX ACCRUED.

PARISHES.	YEAR.	COLLECTORS.	AMOUNT DUE.	OBSERVATIONS.
Assumption	1830	T. Blanchard	$ 754 00	Execution issued by former Treasurer, and in suit.
Avoyelles	1841	W. Edwards	2007 85	Execution against principal and surety, and recourse against both exhausted.
Iberville	1845	B. Parker	1758 75	No final settlement made, as no roll of taxes from Claiborne was received. No licenses for 1846
"	1846	Do	859 39	taken out. No account rendered.
"	1847	Do	63 20	Account will nearly balance on settlement.
Catahoula	1849	Do	688 08	Principal dead. Securities insolvent.
"	1850	J. L. Stokes	394 45	Account will balance by allowing forfeited commissions.
"	1851	Do	797 50	Commissions and deductions will nearly balance.
Claiborne	1851	T. D. Nix	775 01	Execution issued against principal and surety.
"	1850	Abner Harris	744 95	" " " no bond furnished.
Caddo	1851	Do	2979 94	" " " and execution.
"	1847	A. B. Barret	920 31	Principal dead. Commissions and deductions will about balance.
"	1848	Do	2314 60	Account will balance by counting forfeited commissions.
"	1849	Do	1719 67	Execution returned. No property found.
Caldwell	1840	Bowen Hill	397 56	Deductions and commissions will nearly balance.
"	1841	J. C. Mandeville	309 56	Execution issued. Sale suspended. No return since last report.
Carroll	1845	D. G. Clary	1304 19	In hands of District Attorney for collection.
"	1846	W. L. Knox	1398 88	Commissions and deductions will about balance the account.
East Feliciana	1840	J. C. Walker	7387 84	No settlement made yet.
"	1849	J. W. Hays	9825 77	Execution issued. No return since last report.
Franklin	1845	J. W. White	194 84	Do forthcoming. 18 months' bond taken.
"	1851	W. Hampton	2510 80	No settlement made yet.
Livingston	1846	H. J. Bostwick	665 91	Execution issued. No return since last report.
"	1848	M. L. Brand	1099 80	Do forthcoming. 18 months' bond taken.
"	1849	A. Livingston	569 31	M. Livingston alleges effects under act of 1846, account not settled, some of his charges against
"	1844	"	701 03	State not being allowed.
"	1846	A. J. Bell	1198 92	
"	1847	A. S. Wadley	1873 37	Dead—$991 30|00 allowed him by act No 217 of 1848. Execution issued. No return made.
"	1849	J. P. Carr	1331 36	
Madison	1845	G. W. Turlington	1049 35	Dead. Surety asked delay on the promise to pay.
"	1846	"	3104 60	
Natchitoches	1846	R. F. Chopman	1913 47	No return made by J. A. De Buzey, sheriff to whom execution issued.
"	1848	F. S. Barret	3238 64	Execution against principal and sureties returned no property found.
"	1849	J. A. De Buzey	5698 34	Property of principal and sureties exhausted.
Orleans right Bank	1841	L. H. Bermudez	1738 31	The information reported by Treasurer in 1846 not determined.
"	1844	"	43 00	Deductions will balance.
Plaquemines	1845	T. de Wolf	3686 78	Execution 1849 returned. No property found. Exn. released. Relief granted under act 170 of 1850—
Pointe Coupée	1844	H. de Cour	1139 86	Commissions and deductions will balance.
"	1845	"	8170 76	Insolvent and no bond taken.
"	1846	"	12886 94	
Rapides	1838	A. B. Cheney	8818 60	Execution issued, nothing transpired since last report.
"	1840	J. M. Wells	12870 67	" " " "
"	1841	R. R. Irion	9860 96	" " " "
"	1850	C. P. Leche	5879 06	No license taken out for 1851.
St Helena	1844	W. Kemp	868 63	Bond taken and one half paid.
St Landry	1838	L. Andrews	8601 66	In hands of District Attorney.
"	1846	M. Rogers	9686 76	
"	1849	"	16888 34	
"	1850	"	6824 44	
"	1851	"	16893 30	
St Mary	1839	R. R. Royster	4747 66	Execution returned nulla bona.
St Tammany	1838	S. Pouch	360 38	Execution issued and property of principal and sureties exhausted.
Union	1847	A. Brand	3132 88	No license for 1846 taken out, and no account rendered.
Vermilion	1843	J. W. Miller	328 24	
"	1845	N. J. "	397 63	Deductions and commissions will nearly balance.
"	1847	U. " Bernard	1434 68	Policy jury did not assent to take the bond of Perry. No bond taken. Bernard appd. in 1849 to collect the claim
"	1850	E. Le Blanc	5897 07	No licenses taken out for 1848 and unaccounted for.
"	1851	A. Lemee	9416 77	Bond given.
Ouachita	1844	T. C. Scarborough	1437 50	In hands of District Attorney.
"	1845	W. H. Cotts	1199 66	Execution issued. No return yet made.
"	1846	"	1123 12	
"	1850	W. H. Hodgeman	4888 66	In hands of District Attorney.
"	1851	"	4888 66	
Washington	1839	W. Bonnefoi	719 94	Bond. Property encumbered and sale by sheriff.
"	1840	J. B. Irwin	1060 30	
"	1841	L. Bonhomme	2288 20	Estimated insolvent. Bail suspending been received.
"	1842	A. C. Nickson	395 00	No bond furnished.
"	1846	W. W. Morris	4777 00	Executory proceedings suspended.
"	1847	W. R. Fuller	2888 00	Amount due by him in Sheriff not accounted for.
4th Regim. Inf. N. Orl.	1842	"	6888 00	Bond. No bond. Commissions and deductions will nearly balance.
4th " " "	1843	"	4777 00	Amount due by him in Sheriff not accounted for.
4th " " "	1844	"	7777 00	
Sundry	1840	J. B. Sauger	2888 00	Commissions will nearly balance.
"	1841	L. P. Sauvage	1888 00	
"	1851	D. S. Tennison	700 00	Stated his accounts within the time, but never paid the balance due.
Do Reg.	1848	H. H. Wemple	1888 00	

In connection with the suggestion made in a previous portion of this report, I will [illegible] for the repeal of the pension law of the last session of the legislature. I will state that the sum of $15,000 was appropriated for the year 1852, under the act, was expended during the year, and a supplemental appropriation of that the second installment to each claimant could be made; I would require the repeal of the act. I do so, because about ten thousand dollars more to satisfy other claims, perhaps about the amount of $10,000 will be the Board's Bill; I will take all of fifty thousand dollars per annum to satisfy claims that will be made. The act establishes the right to a pension in any one who performed military service in 1814 and 1815, and under other conditions, and makes the oath of the claimant and two other persons proof of the existence of the conditions.

Whether mustering at a training at any time during the invasion in any part of the State, is not included, under the term "military service," as much as fighting in action on the 8th January, 1815, would be difficult to deny, and is no doubt, from the number of applications, generally held so to apply. It is moreover, an anomaly for any State to open its Treasury to the "ex parte," affidavit of any number of men. There is no doubt of great imposition having been practised, and the law opens the door to it without other limit than that of the sum appropriated. Under the former system of passing special acts, few impositions were complained of.

Act No. 273, to regulate the expenses of criminal prosecutions, no doubt, intended to cut short the expense upon the State in criminal prosecutions. It has not done so, except so far as attendance of physicians upon and maintenance and clothing of prisoners. The mileage and per diem of witnesses, the compensation to clerks and sheriff's, under the act No/73, of December 1846, are not touched, nor is the salary of the clerk of the First District Court, (the Criminal Court of N. Orleans.) A mandamus has been taken upon me to audit the claim of that officer, which on its presentation, on the advice of the Attorney-General, I refused to do; but he has since taken a different view of the law and now considers the repeal of former laws, extending no further than the terms of the new one make a conflict. The arrearages due under this head will be the $15,000 or $16,000, for which there is no appropriation. In my Report to the General Assembly in 1850, I stated "by the law as it now is all expenses of witnesses for mileage and attendance on Court, and the fee of 25 cents a day to the jailor, for the support of the prisoner and cost of the clothing furnished are borne by the State even in cases of assaults and batteries and contempts, and whether the prosecution fails or holds."

Another legitimate object of economy is the contingent expense account of the two Houses. I would suggest as the only practicable means of avoiding imposition on the Treasury, fixing by a law distinctly the objects and amounts of contingent expenses, and that the appropriation be made by joint resolution of both Houses, instead of by separate resolution of each. Any one familiar with legislative bodies, knows the impossibility of staying the tide of extravagance that sometimes sets upon them without support in a law or rule of order.

The following statement contains the account of the State, with the Free School Fund, showing balance in capital and interest on the 1st January, 1853, to be $125,127 47.

Account of the State with the FREE SCHOOL FUND up to 31st December, 1852.

		Capital.	Interest.
1852. January 1	By total amount of capital and interest to credit of the Fund, per last Report	$ cts. 92,675 28	$ cts. 84,659 92
	" amount received during the year, on proceeds of Estates descending to foreign heirs and legatees	591 11	
	" amount of interest accrued during the year 1852, on the U. S. Deposit Fund	99,795 14	7,395 99
	" interest for Balance due for one year		7,011 58
		92,961 57	92,065 90

Herewith is a statement of the Public debt of the State:

This has been diminished during the year by the surrender of Bonds of the Clinton and Port Hudson Railroad Company to the amount of $207,300, as a partial dividend on the profits of the State in the Union Bank. It is supposed to have been diminished by the surrender of Bonds less the Second and Third Municipalities of the city of New Orleans, the amount of which is $386,400, and by the surrender of $800,000 of Bonds issued to the Citizens' Bank, under arrangements authorized to be made by the last Legislature. But this office has no official information of the cancelling of this portion of the Public Debt.

This shows State Debt proper to amount of		$1,154,319 44
Of which Trust Funds,	937,319 44	
Due 1st January, 1855,	50,000	
1st June, 1857,	250,000	
1st December, 1869,	30,000	
1st December, 1867,	483,000	
11th March, 1870,	50,000	
23d May, 1870,	20,000	
21st March, 1872,	125,000	
		9,621,288

GENERAL STATEMENT OF THE PUBLIC DEBT, ON THE 1ST JANUARY, 1853.

Bonds of the State loaned the Union Bank,	804,000	
" " " Consolidated Bank, due on the 30th June, 1854, 1857, 1860, 1863, and 1866 in equal amounts,	1,376,000	
" of the State loaned the Citizens' Bank,	6,468,000	
" outstanding for interest,	577,888	
		7,045,888
" to the Second Municipality outstanding,		356,160
" Third " " "		30,240
Amount due on Bonds to Port Hudson and Clinton Railroad Company,	9,000	
		9,621,288

LIABILITIES CLASSED AS DEBTS PROPER OF THE STATE.

Bonds to Draining Company for stock due 1st June, 1855,	50,000	
Citizens' Bank for loans, " 1857,	250,000	
New Orleans and Nashville Railroad Company, due 1st December, 1867,	483,000	
Mexican Gulf Railroad Company, due 1st December, 1869,	30,000	
Mexican Gulf Railroad Company, due 1st March, 1870,	50,000	
Mexican Gulf Railroad Company, due 23d May, 1870,	20,000	
Charity Hospital for purchase of Lands, due 21st March, 1872,	125,000	
Loan from Louisiana State Bank,	100,000	
		1,108,000

TRUST FUNDS.

Seminary Fund (per last report),		120,038 14	
Received during 1852,	3,804 05		
Interest accrued during 1852,	5,665 64		
		9469 69	
			129,507 83
Balance due on vacant successions, per last report,	27,419 82		
Received during 1852,	1,251 30		
	28,671 12		
Payments during 1852,	1,899 19		
		28,671 12	
			28,671 12
Due to purchasers of land, for redemption of same, per last report,	910 09		
Received during 1852,	181 34		
		1091 43	
Payments during 1852,		36 41	
		1055 02	1055 02
Amount due General Government received under Deposit Act,		479,919 14	479,919 14
Amount received for sales and leases of 16th Sections, (per last report)	30,777 82		
Received during 1852,	30,485 22		
		61,263 04	
Free School Fund, as per statement herewith,		124,127 47	185,390 51
Sales of Swamp and overflowed Lands, donated by Congress to the State,		112,775 82	112,775 82

RECAPITULATION.

Liabilities for the property Banks,		9,225,688
Second Municipality, New Orleans,		356,160
Third " " "		30,240
State Debts proper of which Trust Funds due on demand,	937,319 44	
Due 1st June, 1855,	50,000 00	
" 1857,	250,000 00	
" 1st December, 1869,	30,000 00	
" " 1867,	483,000 00	
" " March, 1870,	50,000 00	
" 23d May, 1870,	20,000 00	
" 21st March, 1872,	125,000 00	
" Union Bank, on Bonds of Port Hudson Railroad Company, which will be cancelled by profits from the Bank	9,000 00	
" Louisiana State Bank for Loan,	100,000 00	
		2,154,319 44

The Assessment Rolls of the State uniformly show an increase in the valuation of the taxable property, except in the Parish of Orleans, where the decrease is nearly ten per cent. in the face of a notorious and uniform appreciation in the value of property---and this decrease takes place chiefly in that part of the parish, which contains about half only of the taxable property. There is no other mode of accounting for this except by the imputation of wilfull neglect or incapacity to the assessors.

In the contemplation of law, the interest of individuals to be affected injuriously by partiality in assessments, is deemed a guaranty that the people will elect none but such as are capable and trustworthy; and this, though it has proved an unsafe reliance in this instance, is the surest guaranty for obtaining the proper standard of qualifications. In making the members of the Board of Assessors of the city of New Orleans elective by the people of the whole city, the law supposed that by extending the circle of the constituency, it would furnish a more comprehensive guaranty of qualifications, and would work an exclusion of ward, or street-corner popularity, in the selection of the assessors. The law requires that the assessors should meet and form themselves into a Board, should procure an office in a central situation, and should each supervise from time to time what has been done by the others.

In revising the law, organizing the Board of Assessors of New Orleans, which will be indispensable to adapting it to the change of limits and designation of Districts, made by the incorporation of the City of Lafayette with New Orleans, and the consolidation bill of the last session, I would suggest that the Auditor be allowed the discretion of withholding his warrant for the payment of any assessor where he has reason to believe that the services have not been faithfully rendered, or that the law has not been complied with. It perhaps would be an economy on the part of the State to allow the Board of Assessors an extra sum adequate to defray office expenses, which they are obliged to incur, and this might be made up by requiring the city to pay it as a compensation for its use of the Rolls, as the State rolls, form the data of the city taxation.

The revenue law now works as well as any the best law could work under such agents of administration, as in some cases it has,—and I would suggest that as few changes be made in its details of administration as possible.

The facility of relief in the legislature to defaulting public officers, has been undoubtedly a great encouragement heretofore to the neglect of duty.—I should earnestly recommend that no relief be hereafter granted to any public officer or to his sureties, unless under some special hardship. Such cases of hardship are the following: Messrs. T. D. Nix, Collector of Catahoula, W. L. Knox, for Carroll, C. J. Mandeville for Caldwell, D. B. Trousdale for Union, L. F. Steele for Rapides, H. M. Neal of Rapides, H. Brickham of Washington and Samuel M. Hyams of Natchitoches, have all settled in full, with the exception of Commissions, and deductions which would balance their accounts. They were in delay beyond the 1st December, the day of settlement fixed by law only a few days, and they claim that the act of 1847, establishing the Treasury Department, consumes forfeiture of Commissions and deductions as consequent on a delay of 90 days beyond the period of final settlement fixed by law; whereas the act of 1839, attaches the forfeiture to settle on the very day, that the laws having two different dates both stand.

The Sheriff of the Parish of St. Landry, being a defaulter for 1846, 1848 and 1850, and having been so when he was elected sheriff, could not receive the roll for 1851. The Recorder of that Parish, on whom it devolved to appoint a [illegible] to undertake the task who could give proper security for the large amount of the bond required. This is one of the few Parishes in which the State taxes and parish taxes are collected by two different persons, [illegible] the parish taxes are collected by the same officer, the [illegible] the collector of the other parishes. It would be [illegible] in case the Governor or some officer of the Treasury, to appoint a collector in parishes like the present and fix his compensation.

In the Parish of Vermillion, the taxes have also remained uncollected, owing to a disagreement at first among the members of the Police Jury, as to the place of meeting, to receive the bond. Since the law of 1852, relieving the police jurors from that duty, no bond has been furnished so far as my information goes.

I am obliged to report a very great disorganization in some of the collecting branches of the Revenue Service.—Fines, which have heretofore added to the receipts of the Treasury, from $2,000 to $4,000 per annum, have dwindled down to $229 00

Vacant successions which have heretofore produced from $6,000 to $10,000 are reduced to the sum of 1,251 30

Taxes on inheritances to Foreigners which have generally produced from $1,000 to $15,000, are diminished to the sum of 591 11

I would suggest that the Auditor or Treasurer, be authorized to appoint an Attorney or Representative of the State in each Parish, under the act No. 109 of 1845, sect. 28, to supervise and collect the claims of the State in vacant successions, and those falling to Foreign heirs.

In the Parish of Orleans, there has been collected during the past year seven licenses only from agents of Foreign Insurance Companies and Foreign Bankers. The streets of New Orleans are filled with signs, and the papers with advertisements of double the number at least. The collectors are answered in some cases, that the company having an office of business no business, and from the difficulty of procuring certain proof of the carrying on of the business or of the difficulty of making it in some cases, the tax in many cases is lost. It would be well to establish a presumption, that the putting up a sign or making an advertisement, is the carrying on of the trade, occupation or business so advertised and make it a misdemeanor punishable by imprisonment of the agent or person liable to pay the tax, not to pay it according to law.

The State of New York, for many years, taxed Foreign Insurance Companies, located in it, ten per cent. on the amount of the premiums received, and now taxes them two per cent. These Insurance Companies, located in New Orleans, make no return of capital or a very trivial one, and thus by evading the burthen of State taxation are doubly at an advantage with our own citizens. In order to insure the payment of the tax on such amount of capital as they may be legitimately bound for, each of them should be required to deposit securities with some citizens of the State as Trustees, on which deposit the tax on capital should be levied.

In the estimate of receipts, I have included $100,000 as probably to be paid in for sales of swamp lands. This item, was included in the Report, because there was an existing law, which provided for the sale of these lands, not because it was supposed that the grave objections which can be urged against the law would not cause some change in it. I conceive it within my province as connected with the fiscal affairs of the State to recommend that all lands which have not been advertised for sale by the United State Government, while it owned them, should be reserved from sale, except after public notice of the intended sale. I have been informed that few of the lands which have been so far sold, have been heretofore subject to entry, and their value therefore not fixed, and that many are worth from five to ten times the sum for which the State has parted with them.

LOUIS BORDELON, *Auditor.*

STATEMENT of Taxes of 1851, in each Parish, Amounts paid and Balance due up to 31st December, 1852.

PARISHES.	Total Amount of Taxes Assessed.	Total Amount Paid to 31st Dec. 1852.	Balance of Taxes due on 31st Dec. 1852.
	$ cts.	$ cts.	$ cts.
Parish of Ascension	13,634 74	13,634 74	..
Assumption	13,171 31	13,171 31	..
Avoyelles	8,567 91	8,567 91	..
Iberville	7,017 43	6,057 71	959 72
Jackson	3,929 33	3,929 33	..
Jefferson	3,064 44	2,384 55	679 89
Caddo	10,951 92	10,951 92	..
Calcasieu	2,340 56	2,340 56	..
Caldwell	2,095 06	1,687 50	407 56
Carroll	13,414 75	11,189 67	1,225 08
Catahoula	5,934 07	5,159 07	775 00
Concordia	15,896 46	15,896 46	..
Iberville	7,465 98	7,465 98	..
East Baton Rouge	14,394 41	14,394 41	..
East Feliciana	14,000 00	14,000 00	..
Franklin	2,340 80	..	2,340 80
Iberville	15,296 18	8,129 28	..
Jackson	3,901 94	3,901 94	..
Jefferson	31,791 98	31,791 98	..
Lafayette	4,980 56	4,980 56	..
Lafourche Interior	12,995 67	12,995 67	..
Livingston	1,926 41	1,926 41	..
Madison	11,858 64	11,858 64	..
Morehouse	3,134 34	3,134 34	..
Natchitoches	10,624 71	10,624 71	..
Orleans (right bank)	4,370 05	4,370 05	..
" (left bank)	79,556 57	79,556 57	..
First Municipality Parish of Orleans	90,293 36	90,293 36	..
Second do do do	31,128 38	31,128 38	..
Third do do do	10,362 23	10,362 23	..
Plaquemine	14,337 12	14,337 12	..
Pointe Coupée	20,765 60	20,765 60	..
Rapides	2,382 44	2,382 44	..
St Bernard	4,728 02	4,728 02	..
St Charles	1,861 19	1,861 19	..
St Helena	3,312 68	3,312 68	..
St James	15,167 36	15,167 36	..
St John Baptist	8,956 14	8,956 14	..
St Landry	16,561 28	..	16,561 28
St Martin	10,642 94	10,642 94	..
St Mary	21,834 26	21,834 26	..
St Tammany	4,433 62	4,433 62	..
Tensas	13,652 46	13,652 46	..
Terre bonne	11,198 08	11,198 08	..
Union	4,516 37	3,794 37	722 00
Vermilion	2,410 77	..	2,410 77
Washington	2,002 80	2,002 80	..
Wabasha	5,066 85	5,066 85	..
West Baton Rouge	9,143 94	9,143 94	..
West Feliciana	16,512 51	16,512 51	..

DRY GOODS. DRY GOODS.
RED STORE,
Between the two Markets, the nearest to the Bee Market.
JOS. H. ROBERT & CO.
LANDING from several arrivals from the North, and in store, a large assortment of Dry Goods well selected for the city and country, suitable for hawkers, pedlars, country dealers, hotels, etc. etc. boots, shoes, &c.
Fancy and black superfine Cassimeres;
Fancy and black Satinets;
Silk, worsted and cotton Hose;
Merino, Indian wool and cotton Socks;
Satin, satinet and silk Vests;
Silk, velvet and cotton do;
Cassimere, Thibaut and fancy Shawls;
Twilled and plain Flannel;
French, English and American Prints;
Alpaca and children Hosiery;
Napoleon and common Blankets;
Lancaster cotton Quilts;
Fancy and black Muslin de Laine;
Black and plain colored Merinos;
Embroidered muslin Chemises;
Embroidered muslin Under-sleeves; linen cambric Handkerchiefs, assorted; undress do, new style pearl silk and Italian do; Irish Linen, warranted pure linen; table Cloths, of all descriptions; Napkins, Towels and Crash; black, white and colored Lacets; French, American and German Cottonades; Ladies' merinos Vests; black silk and worsted Serge; silk velvet Ribbons, assorted, colored, black and white Crepe; black Bombazet, for mourning; black, blue and grey Sattinet; Kentucky Jeans, assorted; Kersey, Lindsey and Plaids; black and brown Cloths; black satin Vesting, superior; silk Umbrellas and Parasols; Merinos, and Bayadere Shirting; fancy Cassimere Prints; black and fancy plaids Kersey; Yorks of all description; silk Hats and Caps; assorted, ladies merino Cloths; fancy and black silk Mantillas; Lagrais worsted Carpet; plaids and tables Carpets.
PARISIAN STORE.
No. 104 Canal st. cor. Bourbon st.
R. PARIS, respectfully informs the ladies who generally patronize his store, and the public in general, that he has just received a splendid and elegant assortment of articles, especially intended for ladies' dresses, and change from the most fashionable houses of Paris, such as Bareges, plain, figured and satin striped, and plaided; Poulardes, rich figured on white grounds; Perse Organdies richly painted, a new style article from the house of M. Mattman & Son, Paris.
Also, a fine choice of silk muslins, figured Parisian crape, grenadines; plain, shaded and striped; plaided foulards, a new article; a fine assortment of lutestrings, glaces of all colors; black and white satin; white and demask, for wedding dresses; white and black