

THAD. S. ADAMS.

J. G. Miller

General Laws
of the S

General Laws of
the State of Indiana
Laws of a General Nature
passed at the 25th Session.
General Laws.
All of which is respectfully

Indiana.

~~General~~
General
Indiana

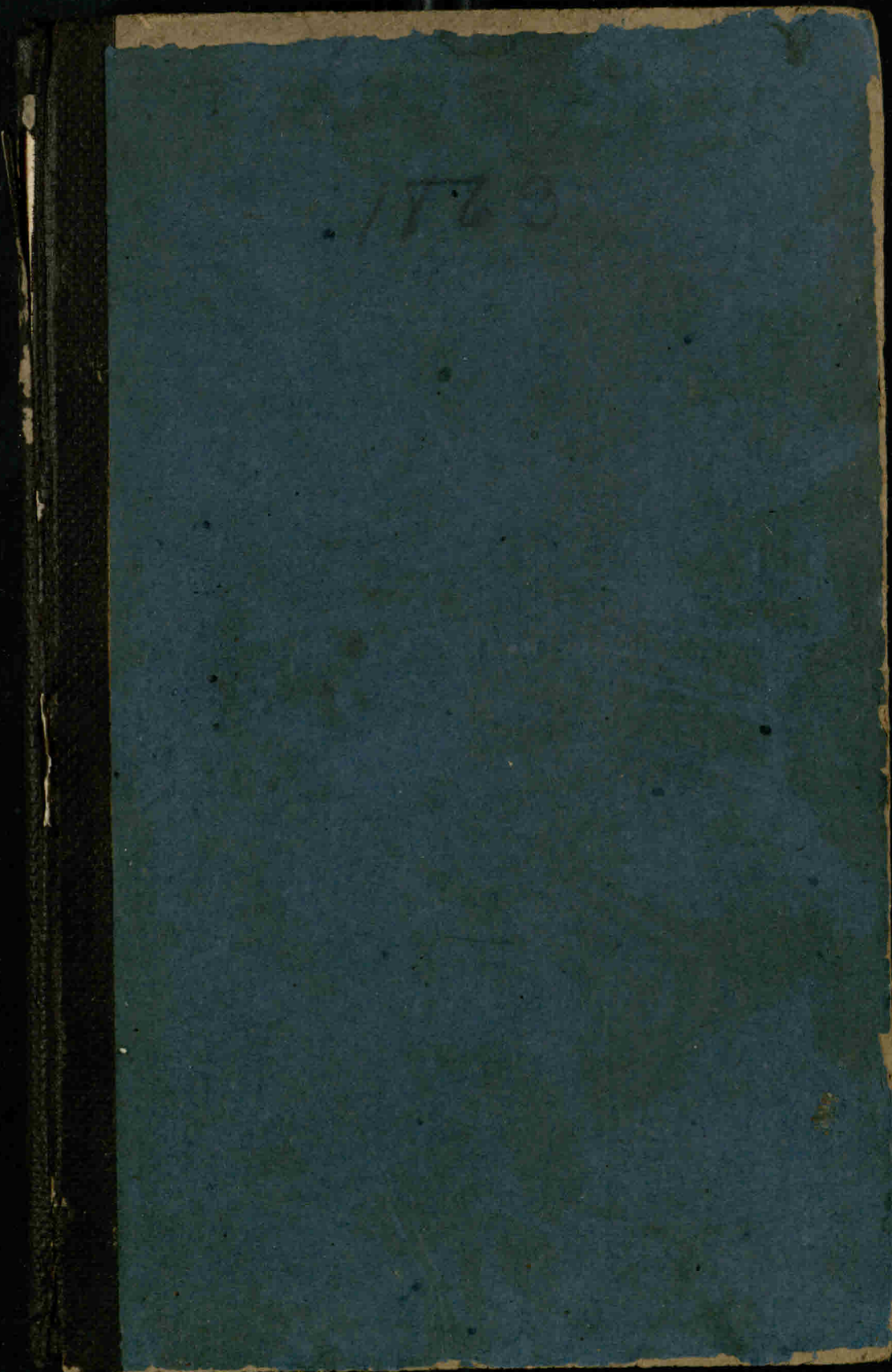
1847

THAD. S. ADAMS.

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J. G. Miers

Nov 5



L A W S
OF THE
STATE OF INDIANA,

PASSED AT
THE FORTY-SECOND REGULAR SESSION

OF THE
GENERAL ASSEMBLY,

BEGUN ON THE EIGHTH DAY OF JANUARY, A. D. 1863.

BY AUTHORITY.

INDIANAPOLIS:
JOSEPH J. BINGHAM, STATE PRINTER.
1863.

L A W S .

CHAPTER I.

AN ACT appropriating seventy-five thousand dollars for the expenses of the present session of the General Assembly, and providing the manner of payment of the members and officers, and their assistants and appointees, of the Senate and House of Representatives.

[APPROVED JANUARY 17, 1863.]

SECTION 1. *Be it enacted by the General Assembly* Legislative ex-
penses. of the State of Indiana, That the sum of seventy-five thousand dollars is hereby appropriated to defray the legislative expenses of the present session of the General Assembly.

SEC. 2. That it shall be the duty of the Auditor of State to audit the accounts, and issue his warrant upon the Treasurer of State for the per diem and mileage of Senators and Representatives, as allowed by law, upon the certificate, in case of Senators, of the President of the Senate, and in case of Representatives, upon the certificate of the Speaker of the House, setting forth the time served, and the amount of mileage to which such Senator or Representative may be entitled. Duties of Auditor and Treasurer as to per diem and mileage of Senators and Representatives.

SEC. 3. That it shall be the duty of the said Auditor to audit the accounts and issue his warrant upon the Treasurer of State for the per diem of the officers of the Senate and House of Representatives, and their assistants and appointees, including clerks and other assistants to committees, upon the certificate of the President of the Senate, when elected or employed by the Senate, and upon the certificate of the Speaker of the House of Representatives, when elected, appointed, or employed by the House; *Provided*, That such officers, and their assistants and appointees, except the pages, shall be allowed the sum of three dollars per day each; *And provided further*, That the pages be allowed the sum of two dollars per day each. Providing for the payment of the employees of the General Assembly.

SEC. 4. It is hereby declared that an emergency exists, and that this act shall be in force from and after its passage.

CHAPTER II.

AN ACT ceding to the United States of America jurisdiction over certain lands and their appurtenances, in the county of Marion, and reserving the right to serve process thereon, and exempting the same from taxation.

[APPROVED FEBRUARY 21, 1863.]

WHEREAS, The United States have recently appropriated money for the purchase of a site in or near the city of Indianapolis, and the erection thereon of buildings and necessary machinery for a National Arsenal and Armory;

AND WHEREAS, it is deemed, by this General Assembly, greatly to the interest of the State of Indiana that said Arsenal and Armory should be so located and erected.

Ceding lands for National Arsenal purposes.

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana*, That jurisdiction of the following lands and their appurtenances, that have been purchased for the erection and construction of said buildings and machinery to-wit: the east half of the northwest quarter of section six, township fifteen, north of range four, east, in Marion county, be and the same is hereby ceded to the United States of America: *Provided, however*, That all civil and criminal process issued under the authority of this State, or any officer thereof, may be executed on said lands, or in the buildings that may be erected thereon, in the same way and manner as if jurisdiction had not been ceded as aforesaid.

Lands shall be exempt from State, county, and municipal taxation.

SEC. 2. That the lands above described, and their appurtenances, and all buildings and other property that may be thereon, shall forever hereafter be exempted from all State, county, and municipal taxation, and assessment whatever, so long as the same shall remain the property of the United States of America.

SEC. 3. As it is important that the buildings herein contemplated should be completed at an early day, an

emergency is declared to exist; therefore, this Act shall take effect and be in force from and after its passage.

CHAPTER III.

AN ACT to amend section nine of an Act entitled "An Act to amend section second of an Act entitled an Act concerning the organization of voluntary associations, and repealing former laws in reference thereto, approved February 12, 1855," approved March 9, 1861.

[APPROVED FEBRUARY 10, 1863.]

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana*, That section nine of an act approved March 9, 1861, amending section second of an act approved February 12, 1855, concerning the organization of voluntary associations, which is in the following words, to-wit:

"SEC. 9. *Be it further enacted*, That any persons may voluntarily associate themselves together for either of the following purposes:

First—To establish and maintain horticultural, literary, scientific, hotel, or gymnastic associations.

Second—To organize military or fire companies.

Third—To provide suitable grounds for the burial of the dead, for public walks and commons, and to ornament the same with shade trees and shrubbery.

Fourth—To plant, cultivate, and preserve shade trees in the public squares and along the streets of towns.

Fifth—To organize Masonic or Odd-Fellows' Lodges, subordinate to their several Grand Lodges, and also Divisions of the Sons and Daughters of Temperance, or other charitable associations or orders, and to organize churches, conferences, and religious societies.

Sixth—To erect and maintain suitable buildings for public meetings.

Seventh—To import horses, cattle, sheep, hogs and other animals, for agricultural purposes," be amended so as to read as follows:

SEC. 9. *Be it further enacted*, That any persons may voluntarily associate themselves together for either of the following purposes:

First—To establish and maintain horticultural, literary, scientific, hotel, or gymnastic associations.

Second—To organize military or fire companies.

Third—To provide suitable grounds for the burial of the dead; for public walks and commons, and to ornament the same with shade trees and shrubbery.

Fourth—To plant, cultivate, and preserve shade trees in the public squares and along the streets of towns.

Fifth—To organize Masonic or Odd-Fellows' Lodges, subordinate to their Grand Lodges, and also Divisions of the Sons and Daughters of Temperance, or other

To amend section nine, authorizing voluntary associations for horticultural, literary, scientific, hotel, or gymnastics; to organize military or fire companies; provide grounds for burying the dead; public walks; shade trees, shrubbery; to organize Masonic and Odd Fellows' Lodges, Daughters of Temperance, and other charitable associations; import horses, cattle, sheep, hogs, and other animals, and erect monuments for the dead.

charitable associations or orders, and to organize churches, conferences, and religious societies.

Sixth—To erect and maintain suitable buildings for public meetings.

Seventh—To import horses, cattle, sheep, hogs, and other animals, for agricultural purposes.

Eighth—To provide suitable grounds for, to erect monuments thereon, and maintain the same in memory of the dead, or for other events.

SEC. 2. As there is no law authorizing the providing of suitable grounds for, to erect monuments thereon, and maintain the same in memory of the dead, or for other events, an emergency is hereby declared to exist for the immediate taking effect of this Act; that the same shall be in force from and after its passage.

CHAPTER IV.

AN ACT authorizing railroads to make extensions or branches in certain cases, and to take stock in railroad or other bridges.

[APPROVED FEBRUARY 21, 1863.]

Railroads under general or special laws of this State to make branches or extensions to the boundary line of any county, such line being also a boundary line of the State.

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana*, That it shall be lawful for any railroad company in this State, organized under the general or special laws of this State, to make branches or extensions of its railroad to the boundary line of any county in which such road may have a terminus, such boundary line being also a boundary line of the State, and such railroad company shall have all the powers, rights, and privileges in relation to such branches or extensions as it has or may have in relation to its original road, under the law by which it was organized, and in conformity to the law of its organization, with power to said company to subscribe and take stock in any railroad bridge company on the route of said road, or at the terminus of said railroad, for the use and benefit of said road: *Provided*, That any such bridge at the terminus of said road, shall be so constructed as to admit the passage of vehicles, foot passengers, and for general purposes.

SEC. 2. It is hereby declared that an emergency exists for the immediate taking effect of this Act, there-

fore be it enacted that this Act shall take effect and be in force from and after its passage.

CHAPTER V.

A BILL [AN ACT] prescribing the forms of conveyances of Real Estate that may be used by Executors, Administrators, Guardians, Trustees, and Commissioners in certain cases, amending section one hundred of the Act in relation to the settlement of Decedents' Estates, approved June 17, 1852; and also to repeal the five hundred and forty-seventh section of an Act entitled "An act to revise, simplify, and abridge the rules, practice, pleadings, and forms, in civil cases, in the courts of this State; to abolish distinct forms of action at law, and to provide for the administration of justice in a uniform mode of pleading and practice, without distinction between law and equity;" approved June 18, 1852.

[APPROVED FEBRUARY 19, 1863.]

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana*, That whenever real estate, or any interest therein, shall be sold by an Executor, Administrator, Guardian, Trustee, or Commissioner, in pursuance of an order of court of competent jurisdiction, or by virtue of the last will of a decedent, or whenever a conveyance of real estate, or of any interest therein, shall be by said court or will, be ordered for any purpose, a conveyance worded in substance as stated in the two next sections of this Act, dated and signed by the proper grantor, shall be sufficient to vest in the proper grantee all the real estate, or interest therein, ordered to be sold, conveyed, or confirmed, to the same extent, and in as full and ample a manner, as any of the forms of conveyance now used and approved by the courts of this State. But nothing herein shall be so construed as to change the law as it now exists in this State, either in statutory form, or in the decisions of the court in relation to the preliminary steps necessary to be taken in order to constitute a valid sale, conveyance, or confirmation of real estate, or in relation to the liability of an Executor, Administrator, Guardian, Trustee, or Commissioner, to any party interested for any thing done or omitted in procuring the order of Court directing the sale or conveyance.

Sale of real estate by Executor, Administrator, Guardian, Trustee, Commissioner of decedents, forms of conveyance.

Description of Administrator, Executor, Guardian and Trustee: naming wards and parties.

SEC. 2. A. B. (here give the description of the person), "as Administrator of C. D.," or "Executor of the last will of C. D.," or "Guardian of (naming all the wards)," or "Trustee of (naming the parties)," "by order of (naming the court)," "entered in vol. (naming the number and description of the record)," "on page (giving the number of the page)," or, "by virtue of the last will of C. D., recorded in vol. (giving the number of the will, records of, naming the county)," "on page (giving number)," "conveys to C. D. (describe the premises)," "for (state the consideration)."

Form used by Commissioner, Administrator, Guardian: naming the wards.

SEC. 3. If the conveyance is made by a Commissioner appointed by the court, the following form may be used, viz: "A. B., Commissioner by the order (or judgment) of (naming the court), in the case of (naming the parties plaintiff), against (naming the party defendant), (or) on petition of (naming the description of the petitioner as A. B., Administrator of C. D.,) (or) Guardian of (naming the wards), entered in (describe the kind of record, number of volume, and page), conveys to E. F. (describe the premises), for (state the consideration)."

Providing for the settlement of decedent's estates, and directing how to convey by Administrators or Executors.

SEC. 4. That section one hundred, of an act entitled "An act providing for the settlement of decedents' estates, prescribing the rights, liabilities, and duties of officers connected with the management thereof, and the heirs thereto, and certain forms to be used in such settlement," approved June 17, 1852, which reads as follows:

"Such Executor or Administrator shall make return, under oath, of his proceeding in the premises, at the next term after such sale, to the court granting the order, and if said court be satisfied therewith, it shall confirm the same, and direct such Executor or Administrator to execute a conveyance or assignment to such purchaser of such lands, setting forth the name of such Executor or Administrator, the heirs or devisees mentioned in the petition, the time of filing thereof, in substance the order of the court directing the sale, the description of the premises sold, and the name of such purchaser or his assignee; but upon the delivery of such conveyance or assignment to such purchaser or his assignee, he shall execute and deliver to such Executor or Administrator a mortgage upon such premises, according to the terms of the sale, the expense of making which mortgage, and the recording thereof, shall be paid by such purchaser or his assignee, which said mortgage such Executor or Administrator shall cause to be recorded forthwith, in the proper record of deeds of such county, and such certificate of sale, upon the delivery of such conveyance, shall be handed over to such Executor or Administrator, and such notes shall be retained by him, if the same are approved by the court," be amended so as to read as follows:

"The Executor or Administrator shall report his proceedings in the premises to the court granting the order, at the next term after the sale, which shall confirm the same, if satisfied therewith, and direct the Executor or Administrator to execute a conveyance or assignment

of the lands to the purchaser or to his assignee. On the delivery of the conveyance or assignment to the purchaser or his assignee, he shall execute and deliver to the Executor or Administrator a mortgage upon the premises, securing the payment of the purchase-money, according to the terms of sale, which shall be forthwith recorded by the Executor or Administrator, in the proper Recorder's office, the expense of which, and of making the mortgage, shall be paid by the purchaser or his assignee. The certificate of sale shall be returned to the Executor or Administrator, and the notes retained by him, if approved by the court.

SEC. 5. The five hundred and forty-seventh section of the Act named in the title to this Act, approved June 18, 1852, is hereby repealed.

547th section of an Act approved June 18, 1852, repealed.

CHAPTER VI.

AN ACT to amend section thirty-three of an act entitled "An act to provide for the valuation and assessment of the real and personal property, and the collection of taxes in the State of Indiana, for the election of township assessors, and prescribing the duties of assessors, appraisers of real property, county treasurers and auditors, and of the Treasurer and Auditor of State;" approved June 21, 1852.

[APPROVED FEBRUARY 21, 1863.]

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana*, That section thirty-three of an act entitled "An act to provide for the valuation and assessment of the real and personal property and the collection of taxes in the State of Indiana, for the election of township assessors, appraisers of real property, county treasurers and auditors, and of the Treasurer and Auditor of State;" approved June 21, 1852, which reads as follows, to-wit:

"It shall be the duty of such auditor to enter the name of such company or corporation on the tax duplicate, with the amount and value of said stock, and assess thereon for State, county, school, and road taxes, according to the amount of taxes fixed for those purposes for that year in the several counties through which such road, slack-water navigation, or telegraph line may run or pass, and the said president, or other proper officer of any such company, shall pay to the treasurer of the proper county the taxes so assessed as aforesaid on said stock, together with all damages, interest and cost that may be due thereon;" be and the same is hereby amended to read as follows, viz.:

"It shall be the duty of such auditor to enter the name of such company or corporation on the tax dupli-

Amendment of valuation law, approved June 21, 1852; duties of auditors in relation to assessing companies and corporations, special, school, township, and road taxes.

cate, with the amount and value of said stock, and assess thereon for State, county, school, special school, township, and road taxes, according to the amount of taxes fixed for those purposes for that year, in the several counties and townships through which such road, slack-water navigation, or telegraph line may run or pass, and the said president, or other proper officer of any such company, shall pay to the treasurer of the proper county the taxes so assessed as aforesaid on said stock, together with all damages, interest, and cost, that may be due thereon."

SEC. 2. It is hereby declared that an emergency exists for the immediate taking effect of this act; therefore, the same shall take effect and be in force from and after its passage.

CHAPTER VII.

AN ACT to amend the fifty-fourth section of chapter seven, entitled "An act defining misdemeanors, and prescribing punishment therefor." Approved June 14, 1852.

[APPROVED FEBRUARY 21, 1863.]

Section fifty-four, of chapter seven, defining misdemeanors, approved June 14, 1852, amended in relation to returning marriage certificates.

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana*, That section fifty-four of chapter seven, entitled "an Act defining misdemeanors and prescribing punishment therefor," approved June 14, 1852, which reads as follows:

"Any person having solemnized a marriage who shall fail to return a certificate thereof with the license therefor, within the time prescribed by law, shall be fined not less than five nor more than one hundred dollars;" be amended so as to read as follows:

Any person having solemnized a marriage who shall fail to return a certificate thereof, within the time prescribed by law, shall be fined not less than five nor more than one hundred dollars.

CHAPTER VIII.

AN ACT to provide for the execution of Conveyances by County Auditors of School Lands, where the certificate has not been properly assigned, or assignment acknowledged in certain cases.

[APPROVED FEBRUARY 27, 1863.]

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana*, That whenever the certificate of the school commissioner or auditor of any county of this State, issued for land sold, has been assigned by any person without a proper acknowledgment before the county auditor or other proper officer, or assigned by delivery, and such assignor has deceased, any assignee of such certificate, claiming title to the land described therein, may file his complaint in the proper circuit court, making parties thereto, the county auditor and the heirs of such deceased assignor. If it shall be proved to the satisfaction of the court, that the plaintiff or any party to the cause is the equitable owner of the land and the purchase-money has been fully paid to the school fund, the court shall direct the auditor to execute a proper conveyance to the plaintiff or other parties entitled thereto, although the certificate has not been properly assigned, or the assignment thereof properly acknowledged by the decedent. All other persons claiming any interest in the land, may, on their application, be made parties and heard in the case.

Providing for County Auditors to make school land conveyances.

The auditor shall execute a conveyance according to the directions of the court, and such conveyance shall vest in the grantee the title of said land as fully and to all intents and purposes as if the certificate had been legally assigned and assignment properly acknowledged.

CHAPTER IX.

AN ACT to amend the twelfth section of an Act entitled "an Act touching the relation of guardian and ward." Approved June 9, 1852.

[APPROVED FEBRUARY 21, 1863.]

The marriage of female wards discharges guardians, and shall authorize to account to wife with consent of husband.

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana,* That section twelve of the above entitled Act, which reads as follows, to wit:

"SEC. 12. The marriage of any female ward to a person of full age, shall operate as a legal discharge of her guardianship, and her guardian shall account to the husband of such ward, in the same manner as if she had arrived at full age;" be so amended to read as follows, to wit:

SEC. 12. The marriage of any female ward to a person of full age shall operate as a legal discharge of the guardianship, and the guardian shall be authorized to account to the wife with the assent of the husband.

CHAPTER X.

An act to provide for the erection and repair of any bridge across a stream forming the boundary line between two counties, and to repeal all laws inconsistent therewith.

[APPROVED FEBRUARY 28, 1863.]

Authorizing the construction of bridges across streams forming the boundary lines of counties.

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana,* That whenever public convenience shall require the erection or repair of any bridge across a stream forming the boundary line between two counties, the board of commissioners of such counties, each acting for itself, may cause plans and estimates to be made and laid before them.

Boards of each county shall act separately in erecting or repairing bridges.

SEC. 2. The said boards shall then determine, each acting separately, whether or not they will engage in the erection or repair of such bridge, and what amount or what proportion of the cost thereof each will pay, and how and when the same shall be paid.

The boards, if they agree to repair or erect a bridge, appoint an agent or superintendent.

SEC. 3. The said boards may, if they agree to engage in the erection or repair of such bridge as aforesaid, appoint an agent or superintendent, and may at pleasure remove him and appoint another; may cause

notice to be given, and a contract or contracts to be made, for the erection or repair of such bridge; but no such contract shall be valid until it has been approved by each board acting separately, and each of the said boards shall make allowances and payments at the times, and in the proportions or amounts agreed upon as aforesaid.

Contract shall not be valid until each board has approved.

SEC. 4. The said boards may require bond and security from such superintendent or agent, and from any contractor or contractors, which may be made payable to both or either of such boards, and any recovery thereon shall be for the benefit of such boards, in proportion to the interest which each had in the proposed bridge or repairs.

The boards may require bonds of agent, superintendent or contractors.

SEC. 5. Said boards may make reasonable allowances to such agent or superintendent, and for making plans and estimates, which shall be paid in proportion to the amount or proportion which each has agreed to pay for the erection or repair of such bridge.

Boards may make allowances for plans to superintendent or agent for plans.

SEC. 6. Each county shall be regarded as the owner of an interest in any bridge erected in pursuance of this act, proportionate to the amount contributed toward its erection, and each shall have a voice in regulating the use thereof.

Each county regarded as an owner of an interest.

SEC. 7. All laws heretofore passed on the subject embraced in the title of this act are hereby repealed, and there being an emergency for the immediate taking effect of this act, it is declared to be in force from and after its passage.

CHAPTER XI.

AN ACT to provide for the publication of notice of the pendency of suits as against defendants whose residence is unknown.

[APPROVED FEBRUARY 21, 1863.]

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana,* That whenever it shall appear by affidavit that the residence of any defendant is unknown, and that diligent inquiry had been made to ascertain the residence of such defendant, that the court during term, or the clerk in vacation, may order the notice of the pendency of such suit as against such defendant to be published three weeks in some

Where residence of defendant is unknown; the clerk in vacation may order notice of the pendency of such suit in an adjoining county, where a weekly newspaper is published.

weekly newspaper of the county, if no such paper is published therein, then in an adjoining county or the county nearest thereto wherein such paper is published, such publication shall have the same force and effect as in cases against non-residents.

SEC. 2. It is declared that an emergency exists in this case, and that this act shall be in force from and after its passage.

CHAPTER XII.

AN ACT to fix the times of holding the Courts of Common Pleas in the Twentieth Judicial District of the State of Indiana, and repealing former laws on the subject, and declaring when this Act shall take effect.

[APPROVED JANUARY 27, 1863.]

Time of holding
Common Pleas
Court in the
Twentieth Dis-
trict in the coun-
ties of Wells,
Allen, and Hunt-
ington.

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana*, That the Court of Common Pleas in the twentieth District of the State of Indiana shall be holden as follows, to wit: In the county of Adams on the second Mondays of January, May, and September, and shall continue in session one week at each term, if the business shall require it; and in the county [of] Wells on the third Mondays of January, May, and September; and in the county of Huntington on the third Mondays in February, and the Monday after the fourth Mondays in May of each year, and the Monday succeeding the court in the county of Wells, in September in each year, and continue in session two weeks, if the business shall require it; and in the county of Allen on the Mondays after the court in Huntington, and shall continue in session for four weeks at each term, if the business shall require it.

Process and
orders of courts
made returnable
at the first term.

SEC. 2. That all process and orders of said courts heretofore made or issued shall be taken to be and are hereby made returnable to the first term of said courts respectively, as fixed by this act.

SEC. 3. That all laws conflicting with this act are hereby repealed.

SEC. 4. Whereas, an emergency exists for the immediate taking effect of this act, the same is hereby declared to be in force from and after its passage.

CHAPTER XIII.

AN ACT to extend the time for the completion of Railroads in all cases in which two thousand dollars per mile has been expended in their construction, and declaring at what time the Act shall take effect and be in force.

[APPROVED FEBRUARY 18, 1863.]

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana*, That any railroad company legally organized under and pursuant to an Act entitled "an Act to provide for the incorporation of railroad companies, approved May 11, 1852," which within three years after its incorporation, shall have in good faith begun the construction of its road, and shall have actually expended thereon a sum equal to two thousand dollars per mile of the entire length of the road in the construction thereof, exclusive of officers salaries and expenses, shall have ten years from and after the 30th day of December, 1862, to complete the same.

Railroads, three years after incorporation, having commenced construction, and expended two thousand dollars per mile, shall have ten years to complete.

SEC. 2. The corporate powers of all companies falling within the provisions of this act, are continued in full force for and during the said additional term of ten years, and if, at the expiration of said term, such road shall not be completed, the corporate powers of such company shall then cease, and its act of incorporation become void; *Always provided*, That the benefits of this act shall not extend to any corporation whose charter shall have been declared forfeited, or against which a final judgment of ouster shall have been entered, nor shall this act save any corporation or company from the effect of any thing done or omitted, except a failure to complete its road, as provided therein.

Powers of all companies are continued in force for ten years.

SEC. 3. This act may be amended or repealed, at the discretion of the Legislature.

May be amended or repealed.

SEC. 4. It is hereby declared that an emergency exists for the taking effect of this act, and it shall therefore take effect and be in force from and after its passage.

CHAPTER XIV.

AN ACT to authorize the Governor to issue a Patent to Aaron Foster for certain Michigan Road Land, in Laporte County.

[APPROVED FEBRUARY 11, 1863.]

Authorizing the Governor to make a Patent to Aaron Foster, for Michigan Road land, entered by William Polke.

WHEREAS, In June, 1832, William Polke entered at the Land Office, for the sale of Michigan Road Lands, the east half of the south-west quarter of section five, in township thirty-six, north of range three, west, in the county of Laporte, and fully paid for the same, and a certificate of the final payment therefor, was issued to him, and the said William Polke afterward sold and conveyed the said land to Arthur McClure, who sold the same to Andrew Mellville, and the said Mellville sold and conveyed the same to Daniel Clossen, who sold to William D. Parker, and the said Parker sold and conveyed the said land to Aaron Foster, who is now in possession of and the equitable owner of said land.

AND WHEREAS, The certificate of final payment for said land has been lost, and no patent has ever issued for said land, therefore,

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana*, That His Excellency, the Governor, be and he is hereby authorized, to cause to be issued to the said Aaron Foster, a patent for the said land.

SEC. 2. Whereas an emergency exists, it is hereby declared that this act shall take effect and be in force from and after its passage.

CHAPTER XV.

AN ACT to confirm and make valid Sales of Real Estate in the State of Indiana, made by Trustees and by domestic and foreign Executors.

[APPROVED MARCH 7, 1863.]

Deeds to lands by Trustees, or by domestic or foreign Executors, confirmed and made valid.

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana*, That all sales of real estate in this State, heretofore made in good faith by Trustees, or by domestic or foreign Executors in conformity with

the provisions of any deed of trust or will, executed and admitted to Probate in this State, or in any other of the United States, and for which a full consideration has been paid to the party entitled thereto, be and the same are hereby confirmed and made valid, and that all deeds of conveyance of such real estate, executed by such Trustees or Executors to the purchaser or purchasers of said land, shall vest in such purchaser or purchasers, his, her or their heirs and assigns, the legal title of said land.

SEC. 2. Whereas, many such sales have been made, and the purchase money paid in good faith, it is hereby declared that an emergency exists, and that this act shall take effect and be in force from and after its passage.

CHAPTER XVI.

AN ACT to amend section forty-six of An Act entitled "An Act to provide for a general system of common schools, the officers thereof, and their respective powers and duties, and matters properly connected therewith, and for the establishment and regulation of Township Libraries, and to repeal all laws inconsistent therewith," approved March 11, 1861."

[APPROVED MARCH 7, 1863.]

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana*, That section forty-six of said act, which reads as follows, to wit:

"Section 46. The County Auditor shall, from the assessment of the property for State and County purposes, make the proper assessment of the tax levied by the Trustee, as concurred in by the County Commissioners, in the same manner as for the State and County revenue, and shall set down the amount of said tax on his duplicate, as other taxes, in appropriate columns, and the said tax shall be collected by the County Treasurer as other revenues, and shall be paid to the Treasurer for school purposes of the proper township, town, or city, upon the warrant of the Auditor, but said assessment of tax shall extend to no property of the person taxed except that which is situate within the township, town, or city, in which the tax is levied, and the person taxed resides," be amended to read as follows, to wit:

The County Auditor shall, from the assessment of the property for State and County purposes, make the proper assessment of the tax levied by the Trustee, as

concurred in by the County Commissioners, in the same manner as for the State and County revenue, and shall set down the amount of said tax on his tax duplicate as other taxes, in appropriate columns, and the said tax shall be collected by the County Treasurer as other revenues, and shall be paid to the Treasurer for school purposes, of the proper township, town, or city, upon the warrant of the Auditor, but said assessment of tax shall extend to no property of the person taxed, except that which is situate within the township, town, or city in which the tax is levied.

SEC. 2. In the opinion of the General Assembly, there exists an emergency for the immediate taking effect of this act, therefore the same shall be in full force from and after its passage.

CHAPTER XVII.

AN ACT fixing the time for holding the next Terms of the several Circuit Courts in the Third Judicial Circuit, and repealing all laws in conflict therewith.

[APPROVED JANUARY 22, 1863.]

Changing time of holding Courts in the counties of Dubois, Gibson, Daviess, Martin, Pike, and Knox—Third Judicial Circuit.

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana*, That the next Terms of the several Circuit Courts in the counties composing the Third Judicial Circuit shall commence in the present year, as follows:—

In the county of Dubois, on the third Monday of February;

In the county of Gibson, on the fourth Monday of February;

In the county of Daviess, on the second Monday of March;

In the county of Martin, on the fourth Monday of March;

In the county of Pike, on the fifth Monday of March;

In the county of Knox, on the first Monday of April.

Specifying the number of weeks Courts shall sit in each county.

SEC. 2. Said courts shall sit, if the business require it, in the counties of Dubois, Martin, and Pike, one week each; in the counties of Gibson and Daviess, two weeks each; and in the county of Knox as long as

the business of the term may require, with power to adjourn over from time to time, when most convenient for the transaction of such business.

SEC. 3. That all writs, summonses, and other process issued out of any of said courts, shall be construed so as to make them conform to the provisions of this act. Writs, summonses, and other process shall conform to this act.

SEC. 4. All laws and parts of laws coming in conflict with the provisions of this act, are hereby repealed. Repealing former provisions.

SEC. 5. Whereas, an emergency exists rendering it necessary that this act shall go into effect immediately, it is hereby declared that this act shall be in force from and after its passage and publication in the *Daily State Sentinel* and the *Daily Indianapolis Journal*.

CHAPTER XVIII.

AN ACT providing for calling special sessions of Boards of County Commissioners.

[APPROVED MARCH 7, 1863.]

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana*, That special sessions of the Board of County Commissioners of the several counties in this State, may be called whenever the public interests require it, first, by the County Auditor; secondly, by the Clerk of the Circuit Court, in case of the death or disqualification of the County Auditor; thirdly, by the Recorder of the proper county, in case of the disqualification from any cause, of both the County Auditor and Clerk of the Circuit Court. Special Board of County Commissioners may be called by Auditor, Clerk or Recorder, under certain contingencies.

SEC. 2. At least six days' notice of such special session shall be given, unless in the opinion of the officer calling the same, an emergency exists requiring a shorter notice; in that case the officer may fix the time at his discretion. Special session shall not be granted unless an emergency exists.

SEC. 3. Special sessions of Boards of Commissioners called in pursuance of this act, shall be governed by the laws now in force regulating the proceedings and defining the powers of County Commissioners at special sessions. Boards called under this act shall be governed by laws regulating special sessions.

CHAPTER XIX.

AN ACT to amend an act entitled "An act to amend the third section of an act entitled 'An act to provide for the protection of wild game, defining the time in which the same may be taken or killed, and declaring the penalty for the violation of this act, approved February 26, 1857,' which latter act was approved March 9, 1861."

[APPROVED FEBRUARY 13, 1863.]

Shoot, trap, or net pheasants or quails between the first day of March and first day of October unlawful, fined one dollar for each offense.

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana*, That section first of said act, which reads as follows, to-wit:

"That it shall be unlawful to shoot, trap, or net pheasants or quails, between the first day of March and the first day of November in each year, and any person or persons so shooting, trapping, or netting pheasants or quails, in violation of this provision, shall, on conviction thereof, be fined in the sum of one dollar for each pheasant or quail so shot, trapped, or netted, the amount of said penalty to be appropriated to the 'Common School Fund,'" be so amended as to read as follows:

That it shall be unlawful to shoot, trap, or net pheasants or quails, between the first day of March and the first day of October in each year, and any person or persons so shooting, trapping, or netting pheasants or quails, in violation of this provision, shall, on conviction thereof, be fined one dollar for each pheasant or quail so shot, trapped, or netted, the amount of said penalty to be appropriated to the "Common School Fund."

CHAPTER XX.

AN ACT to amend the sixth section of an act to fix the times of holding the Common Pleas Court in the several counties of this State, the duration of the terms thereof, and making all process from the present Common Pleas Courts returnable to such terms, and declaring when this act shall take effect, and repealing all laws inconsistent therewith.

[APPROVED FEBRUARY 27, 1863.]

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana*, That section six of the above recited act, which reads as follows, to wit:

"SEC. 6. In the county of Franklin, on the first Mondays of March, July and November; in the county of Union, on the fourth Mondays in March, July and November; in the county of Fayette, on the second

Mondays of April, August and December; and in the county of Wayne, on the second Mondays in January, May and September; and the terms of said courts shall, if the business require it, be in Franklin county three weeks; in Fayette and Union counties each two weeks; and at the May and September terms in Wayne county, five weeks; and the January term three weeks;" be, and the same is hereby amended to read as follows, to wit:—

SEC. 6. In the county of Franklin, on the first Mondays of March, July, and November; in the county of Fayette, on the second Mondays in April, August and December; in the county of Wayne, on the second Mondays in January, May and September; and in the county of Union, on the fourth Monday in March and July, and the first Monday in December; and the terms of said court shall, if the business require it, be in Franklin county three weeks; in Fayette county two weeks; in Union county at the March and July terms, two weeks, and at the December term one week; and at the May and September terms, in Wayne county, five weeks, and the January term three weeks.

Whereas, an emergency exists for the immediate taking effect of this act, it shall therefore take effect and be in force from and after its passage.

CHAPTER XXI.

AN ACT to prohibit Judges of the Common Pleas Courts of this State from practicing as Attorneys in any of the inferior Courts within their districts respectively.

[APPROVED MARCH 7, 1863.]

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana*, That Judges of the Common Pleas Courts of this State are hereby prohibited from practicing as attorneys in any of the inferior courts within their districts respectively.

SEC. 2. It is hereby declared that an emergency exists for the immediate taking effect of this act, it is therefore declared that the same shall take effect and be in force from and after its passage.

CHAPTER XXII.

AN ACT to provide that the value of United States Government stamp duties, required and used on original process, certificates, bonds, appraisements, deeds of conveyance by sheriffs, and on other instruments, shall in all actions be taxed and collected as other costs in said actions.

[APPROVED MARCH 7, 1863.]

United States Government stamps shall be taxed and collected as other costs.

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana*, That in all actions, when United States Government stamps are required and used in original process, certificates, bonds, appraisements, deed of conveyance by sheriffs, and other instruments, the value of said stamp duties shall be taxed and collected as other costs in said action.

SEC. 2. Whereas, an emergency exists, therefore this act shall be in force from and after its passage.

CHAPTER XXIII.

AN ACT amendatory of and supplemental to an act entitled "An Act to incorporate the Wabash Navigation Company," approved January 13, 1846, and authorizing said company to raise money by assessing the stockholders therein when necessary to make repairs on the works thereof, and to invest the earnings of said company, if any surplus shall occur.

[APPROVED MARCH 7, 1863.]

WHEREAS, It is represented to this General Assembly that the Wabash Navigation Company has not been enabled heretofore to reserve any surplus fund to meet contingent expenses, accidents and repairs as contemplated.

An Act to amend the Act entitled "An Act to incorporate the Wabash Navigation Company," approved January 13, 1846, and to authorize said company to raise money when necessary to make repairs on their works."

WHEREAS, It is represented to this General Assembly that the Wabash Navigation Company has not been enabled heretofore to reserve any surplus fund to meet contingent expenses, accidents and repairs as contemplated by the nineteenth section of their charter;

AND WHEREAS, Also the said company have not been able to borrow money when necessary, on the obligations of the said company, as authorized by the said nineteenth section, and have no reason to expect to be able so to borrow money if necessary hereafter; therefore,

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana*, That if at any time hereafter, and from time to time, it may become necessary for the said Wabash Navigation Company to raise money to make necessary repairs on their works, it shall be lawful for the directors of the said company to call upon the stockholders of the said company to contribute the same by payments of so much money per share as may be necessary to make up the sum wanted, and to compel such payment in the manner hereinafter provided; that is to say, the director shall determine the amount of money necessary, and shall assess the same among the shareholders of the company equally, in proportion to the number of shares owned by each, and as to the ownership of shares the books of said Company shall be conclusive.

The Directors of the Company shall determine the time of payment in one or more instalments, and shall cause notice thereof to be given in manner following: by publication in one or more newspapers published in Vincennes, and by written or printed notices to each of the stockholders, to be deposited by the Secretary of the Company in the post office at Vincennes, and by him addressed to the stockholders according to the best information he can get of their respective last known places of residence, such publication and deposit of notice to be made at least sixty days before the time of payment. And in case of default of payment by the owners of stock, or any of them, it shall be lawful for said Company to file their complaint in the Court of Common Pleas of Knox county, making the defaulting stockholders, according to their names as apparent on the books of said Company, defendants thereto, and praying a sale of the stock of such defaulters, and shall give notice of the filing of such complaint by publication in some Vincennes newspaper at least thirty days before the ensuing term of said court; and thereupon it shall be the duty of the said Court, upon proof to the satisfaction of said Court that all the requirements of this act have been in good faith performed, to decree the sale of said stock, and the transfer thereof on the books of the Company by the Sheriff of Knox county, said judgment and sale to be rendered and con-

Wabash Navigation Company—raise money to make necessary repairs, it shall be lawful for Directors to call upon the stockholders to contribute, and shall compel payment. Directors shall determine the time of payment. Shall give notice in Vincennes newspapers, notices to stockholders shall be deposited by Secretary in Vincennes post office sixty days before the time of payment. Defaulting members, proceeded against in Knox County Common Pleas Court. Sale of stock. Publication in newspaper thirty days before the ensuing term of Court. The Sheriff of Knox county shall conduct sale according to charter of Company.

Directors may
invest surplus
and re-invest.

ducted according to the provisions of section ten of the charter of said Company.

SEC. 2. If at any time hereafter it shall be in the power of said Company to accumulate any surplus fund it shall be lawful for the directors to invest the same from time to time at such rate of interest, not exceeding the maximum rates of interest then allowed by law, and upon such security as may then be agreed upon with the borrowers, and the same from time to time to re-invest.

CHAPTER XXIV.

AN ACT regulating the duties of the State Librarian, and providing penalties for a violation of the provisions of this act.

[APPROVED MARCH 9, 1863.]

Librarian shall
not permit books
or magazines to
go outside of the
Capitol buildings.

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana,* That the State Librarian shall not permit any book, magazine, or work of any kind, to be taken from the Library rooms, except temporarily by the Judges of the Supreme Court of the State of Indiana, of the United States Court, officers of State, members and officers of the General Assembly, when required in the discharge of their official duties. But in no case shall any such book, magazine, or work be taken outside of the capital buildings.

Persons violating
this law guilty of
a misdemeanor.

SEC. 2. Any person guilty of a violation of the provisions of this act shall be deemed guilty of a misdemeanor, and shall, upon conviction thereof, be fined in the sum of twenty-five dollars.

All acts or parts of acts conflicting with the provisions of this act are hereby repealed.

SEC. 3. Inasmuch as there is an emergency for the passage of this act, it is therefore declared that it shall be in force from and after its passage.

CHAPTER XXV.

AN ACT to provide compensation to the owners of animals killed or injured by the cars, locomotives, or other carriages of any Railroad company in this State, and to enforce the collection of judgments rendered on account of the same, and to repeal all laws inconsistent therewith.

[APPROVED MARCH 4, 1863.]

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana,* That lessees, assignees, receivers, and other persons, running or controlling any railroad, in the corporate name of such company, shall be liable, jointly or severally with such company, for stock killed or injured by the locomotives, cars, or other carriages of such company, to the extent and according to the provisions of this act.

SEC. 2. That whenever any animal or animals shall be or shall have been killed or injured by the locomotives, cars or other carriages used on any railroad in, or running into or through this State, whether the same may be or may have been run and controlled by the company, or by the lessee, assignee, receiver or other person, the owner thereof may go before some justice of the peace of the county in which such killing or injuring occurred, and file his complaint in writing, and such justice shall fix a day to hear said complaint, and shall cause at least ten days' notice to be served on the railroad company, by the service of a summons by copy on any conductor of any train passing into or through said county, but in all cases when the value of any animal or animals so killed, or the injury done shall exceed fifty dollars, the owner or owners of any such animal or animals, may file his or their complaint, and prosecute his or their claim before such justice of the peace, in the Court of Common Pleas, or in the Circuit Court of the county, at his or their option.

SEC. 3. When such complaint shall be filed in the Court of Common Pleas, or in the Circuit Court, the clerk of said court shall issue a summons thereon as in other cases, which summons shall be served by the sheriff on the railroad company defendant, at least ten days before the first day of the term at which such cause is to be heard, and such summons may be served by copy on any conductor on any train on said road passing into or through said county.

Persons control-
ing railroads
shall be liable to
pay for stock
killed.

Whenever any
stock is killed,
the owner there-
of may file his
complaint in
writing before
some justice of
the peace, which
justice shall
cause at least ten
days' notice to be
served on rail-
road company.

When complaint
shall be filed with
clerk, he shall
issue summons to
sheriff who shall
serve it on said
railroad company
ten days before
the term of court
at which the
cause is to be
tried.

Action may be brought against the railroad company, whether run by the same agents, or any other corporation or association of persons

The court or jury trying the same shall give judgment for the plaintiff for value of animals killed. Requires agents of railroads to pay into court money until judgment is fully paid.

Judgment obtained before justice of the peace, may, upon the filing of a transcript of such judgment, in the clerk's office, shall be entitled to the order and proceedings as therein specified.

SEC. 4. The action may, in all cases contemplated by this act, be brought against the railroad as defendants, whether the same is or was being run by the company or by a lessee, assignee, receiver or other person in the name of such company.

SEC. 5. On the hearing of any such cause, the court or jury trying the same shall give judgment for the plaintiff or plaintiffs for the value of the animal or animals killed or the injury done, without regard to the question whether such killing or injury was the result of wilful misconduct or negligence, or the result of unavoidable accident; and if such cause be commenced in the Common Pleas or Circuit Court of the county in which such animal or animals are killed, or such injury done, the court shall, on motion of the plaintiff or plaintiffs, on the rendition of such judgment, or afterwards at any time, when notice of such motion has been served on the railroad company defendant, at least ten days before the first day of the term of the court at which such motion is to be heard, order a writ to issue, directed to the sheriff of the proper county, for any agent, conductor, employee of such railroad company, or of the lessees, receivers or assignee of such company, named in such motion, to appear forthwith or at such time as the court may direct, and answer upon oath as to the amount of money in their hands, if any, belonging to such company, or to such assignees, lessees, receivers as aforesaid, and also as to the probable amount of money received by such agents, conductors, or employees as aforesaid belonging to such railroad company, lessees, assignees, or receivers as aforesaid; and if such agent, conductor or employee as aforesaid shall answer that he has, or that they have any such money, or are in the constant receipt of money as such agent, conductor or employee as aforesaid, the court shall order such agent, conductor, or employee as aforesaid, to pay into the clerk's office of such court, at such times as may be named by the court, such portions of the money so held or received as aforesaid, not exceeding one-half the amount thereof, as may be deemed just by the court, until such judgment and cost is fully paid and satisfied.

SEC. 6. Any person obtaining a judgment before a justice of the peace for any animal or animals killed or injured by the cars, locomotives, or other carriages of any railroad in this State, may, upon the filing of a certified transcript of such judgment in the office of the clerk of the Common Pleas Court of the county in which such animal or animals are killed or injured, and upon the clerk of such court entering the same on the

order book thereof, may upon notice and motion made in such court, as specified in the fifth section of this act, shall be entitled to the order and proceedings as therein specified.

SEC. 7. This act shall not apply to any railroad securely fenced in, and such fence properly maintained by such company, lessee, assignee, receiver, or other person running the same. Shall not apply to railroads securely fenced in.

SEC. 8. That any agent, conductor or employee who shall fail, refuse or neglect to perform or obey the orders of the court, as specified in this act, shall be deemed guilty of contempt of the court, and fined in any sum not exceeding five hundred dollars, to which may be added imprisonment in the county jail for a period not exceeding six months. Any person connected with the railroad who shall refuse or neglect to obey, shall be deemed guilty of contempt, and shall be fined.

SEC. 9. All laws or parts of laws in conflict with the provisions of this act, are hereby repealed.

SEC. 10. Whereas, an emergency exists for the immediate taking effect of this act, the same shall be in force and take effect from and after its passage.

CHAPTER XXVI.

AN ACT to provide for the inspection of Petroleum Oils for illuminating purposes, making and branding the same; prescribing penalty for selling without inspection, or for falsely branding the cask, package, or barrel containing the same, or for violating any of the provisions of this act; for the appointment of Inspectors and deputies, prescribing duties and terms of office, and imposing penalties for Inspectors or deputies trading in any article they are appointed to inspect.

[APPROVED MARCH 9, 1863.]

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana,* That upon the application of five or more citizens of any county in this State, wherein any coal oil, petroleum oil, or a mixture of coal and petroleum oils is made, refined, or manufactured, for the purpose of burning in any kind of lamp as an illuminator, or where the same, or any one of them, is sold for that purpose, the Judge of the Court of Common Pleas shall appoint a suitable and qualified person, who is not interested in the making or vending of any or either of said oils or burning fluids, who shall, at his own expense, provide himself with the necessary instruments Five or more citizens may associate themselves together for manufacturing illuminating oils. The Judge of the Court shall appoint an inspector of oils. When oils are worthless, the owner thereof shall not sell under pains and penalties.

and apparatus for testing the quality of said illuminating coal or petroleum oils or burning fluids, whose duty it shall be to examine and test the quality of all coal or petroleum oils or burning fluids that he shall be requested by any manufacturer, refiner, dealer, or vendor to examine; and if, upon such testing or examination, the oils or fluids so tested shall meet the requirements hereinafter specified, he shall fix his brand and device, "approved," with the date, upon the package, cask or barrel containing the same, and it shall be lawful for any manufacturer or dealer to sell the same as an illuminator; but if the oil so tested shall not meet said requirements, he shall mark upon such package, cask, or barrel, "rejected for illuminating purposes," under his name, and it shall be unlawful for the owner thereof to sell it for illuminating purposes under the pains and penalties hereinafter provided.

It shall be the duty of every petroleum oil manufacturer to mark or brand upon the package illuminating oil.

SEC. 2. It shall be the duty of every manufacturer of refined coal oil, petroleum oil, or mixed coal and petroleum oils, to mark or brand upon the package, cask, or barrel containing the same, according to the fact, "illuminating coal, or petroleum, or mixed oil," in addition to their ordinary trade mark.

Inspector of oil shall examine all oils and reject dangerous specimens. The temperature shall be one hundred degrees. It shall be the duty of the inspector to designate by his brand the temperature at which it ignites.

SEC. 3. It shall be the duty of the inspector, when called upon for the purpose, promptly to inspect all oils or burning fluids hereinbefore mentioned, and to reject as dangerous all petroleum oils which, at the temperature of one hundred degrees Fahrenheit's thermometer will emit an explosive gas, or take fire on plunging therein a well lighted match, provided that the quantity of oil used in the test shall not be less than half a pint, and it shall be the duty of said inspector to designate by his brand the temperature at which such oils will ignite.

Persons selling oils, which have not been properly tested and branded, shall be fined. And in case of loss of life, the persons so offending shall be guilty of manslaughter.

SEC. 4. That if any person, whether manufacturer or dealer, shall sell, or attempt to sell, to any person in this State any of said illuminating oils, whether manufactured in this State or not, before having the same inspected as provided by this act, he shall, upon conviction thereof, be fined in any sum not exceeding five hundred dollars; and if any manufacturer or vendor of either of said illuminating oils, shall falsely brand the package, cask, or barrel containing the same, as provided in the first section of this act, or shall use barrels, casks, or packages having the inspector's brand, without having the oil inspected, he, or they, so offending, upon conviction thereof, shall be fined in any sum not exceeding five hundred dollars, nor less than one hundred dollars, or be imprisoned in the county jail not exceeding

six months, or both, at the discretion of the Court; and any person violating any provision of this act, or who shall neglect to do what is required herein, whether manufacturer or dealer, shall be liable to any party injured for any damage sustained thereby; and if any loss of life result as a consequence of not doing what is herein required, or by the neglect or refusal to do what is hereby enjoined, by the manufacturer, refiner or dealer, the person so delinquent shall be deemed guilty of manslaughter, and punished according to statute in such cases made and provided.

SEC. 5. All prosecutions for fines and penalties under the provisions of this act shall be by presentment in the Court of Common Pleas of the proper county, and when collected shall be paid into the county treasury for the use of the county.

Money arising from fines and penalties shall be paid into the County Treasury.

SEC. 6. The several inspectors provided for in this act are hereby empowered, if necessary to the convenient dispatch of their respective duties, to appoint a suitable number of deputies, for whom they shall respectively be accountable, which deputies are hereby empowered to perform the duties of inspection, and shall be liable to the same penalties as the inspector.

Inspectors may appoint deputies, who shall perform the duties of inspector, and shall be subject to the same penalties.

SEC. 7. Every person appointed inspector or deputy inspector shall, before he enters upon the duties of his office, take an oath or affirmation to support the Constitution of this State and of the United States, and perform the duties of his office with fidelity. He shall also execute a bond to the State of Indiana in such sum, and with such surety as shall be approved by the Court of Common Pleas of the county where appointed, conditioned for the faithful performance of the duties imposed on him by this act, which bond shall be for the use of all persons aggrieved by the acts or neglects of such inspector.

Inspectors and their deputies shall take an oath and execute a bond for the faithful performance of duties.

SEC. 8. The term of office of an inspector shall be for one year, and every inspector shall, upon the requisition of any manufacturer or vendor of the oils herein mentioned, proceed, without unnecessary delay, to the inspection thereof, and said inspector shall be entitled to demand and receive from the owner or party calling upon him the sum of five cents for any package, cask, or barrel inspected and branded by him.

The term of office of inspector shall be one year. He shall receive five cents for every parcel he may examine.

SEC. 9. Every deputy inspector shall, within twenty-four hours after the inspection of the oils hereinbefore mentioned, return a true and exact account thereof to his principal, who shall make an entry of all oils inspected, in an intelligible manner, in a book prepared

Deputies shall report in twenty-four hours to principal, who shall enter the result in a book, where anybody interested may inspect for himself.

for that purpose, which shall be open to inspection by any person interested.

Inspectors nor deputies shall buy, sell, barter, or otherwise trade in oils while in office. For violation shall be fined.

SEC. 10. No inspector or deputy inspector shall, while in office, buy, sell, barter, or otherwise trade, directly or indirectly, in any article which they are appointed to inspect; and for the violation of this section they shall be liable to a penalty not exceeding two hundred dollars, to be collected in accordance with the provisions of section five of this act.

CHAPTER XXVII.

AN ACT to enable the owners of wet lands to drain and reclaim them, when the same can not be done without affecting the lands of others.

[APPROVED MARCH 7, 1863.]

Persons or body corporate interested in constructing levees and drains to reclaim lands, who may affect the lands of other persons, may apply to Board of Commissioners of the county where the land lies, to appoint three disinterested persons to assess damages.

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana,* That any person, not a body corporate, who may be interested in constructing any levee, drain, breakwater, or who may be interested in opening or clearing out any drain or water course, or doing any other work necessary to protect or reclaim any wet lands, which work cannot be completed without affecting the lands of other persons, may make application in writing to the Board of Commissioners of the county in which the lands to be affected thereby are situated, specifying the character of the work contemplated, with a description of the lands to be affected thereby, together with the names of the owners of such lands, if the same be known to such applicant, or the occupant thereof, if any there be; and thereupon said Commissioner shall appoint three disinterested freeholders of the township, in which said lands or some part thereof is situate, and not of kin to any of the parties, appraisers to assess the benefits and damages to any of such lands incident to said contemplated work.

The appraisers after giving notice and meeting at the point of beginning, shall assess damages and file the same in the Recorder's office of the county where the land lies.

SEC. 2. It shall be the duty of said appraisers, first, to give notice to the parties interested in said work, of the time of making said assessment, at least ten days, and when said notice shall have been given, said appraisers shall meet at the point of the beginning of said work, and shall proceed to examine all the lands in any way liable to be affected by said work, and shall make out a list of the same, and shall assess the

amounts of benefits or injury to each tract of land, and shall make out a schedule thereof with their assessment aforesaid, and shall append thereto their affidavits, that the same is in all respects a true assessment, to the best of their judgment and belief, and cause the same to be filed in the Recorder's office of the county where the land is situated, and from which filing said assessment shall be a lien upon said several tracts respectively.

SEC. 3. That each appraiser shall be allowed, as a compensation to be paid by the applicant, one dollar and fifty cents per day for the time actually employed in making such appraisement.

Each appraiser shall be allowed one dollar and fifty cents per day.

SEC. 4. The Recorder shall, upon the receipt of said assessment, record the same in his mortgage record, for which he shall be allowed to charge twenty-five cents for each tract of land therein described, to be paid by the applicant.

The Recorder shall make a record of the assessment and receive twenty-five cents for each tract of land.

SEC. 5. And when said work is completed, according to the specifications in the application, it shall be lawful for said applicant to demand of, and receive from the owners of said land, or any one of them, the amount of the benefits, so assessed against his said lands, and if the same shall not be paid within ten days after demand, said applicant is hereby authorized to sue and collect the same, in any court having jurisdiction to enforce liens upon real estate.

When the work is completed the applicant shall demand from the owners of land an amount for benefits assessed.

SEC. 6. That when damages shall be assessed to any tract or tracts of land, said applicant shall not be authorized to enter upon such tract, to make such improvement, until he has paid or tendered to the owner the damages so assessed, provided the owner be a resident of the county, or have any agent in the county, known to the public.

When damages shall be assessed shall not make improvement until owner is satisfied.

SEC. 7. That any person aggrieved by the proceedings of said appraisers, may appeal the same to the Court of Common Pleas of the county, upon giving bond, as in cases of appeal from justices of the peace, except that said bond shall be filed with the Clerk of the Court.

Persons aggrieved by proceedings may appeal by giving bond.

SEC. 8. That whenever any person or persons may desire to drain his or their lands by the construction of a new ditch into and communicating with any ditch previously constructed upon the lands of any other person or persons, he or they, so desiring to construct the same shall have the benefit of the provisions of this act, in the appointment of appraisers to estimate the benefit that would accrue to, or damages likely to be sustained by, the person or persons through whose lands

Persons desiring to drain lands, shall have the benefit of selecting appraisers. Should the ditch for carrying off the water be too small. The person to be benefited by the drainage, subject to fine for neglect to deepen and widen ditches in certain cases.

the same may have to pass in order to communicate with such old ditch or outlet; and the proceedings in such case shall be in all respects similar to those in this act hereinbefore mentioned; *Provided, however,* That if the volume of water discharged through such new ditch, shall exceed the capacity of the old ditch to carry off, without a too frequent overflow of the adjoining lands, it shall be the duty of the person or persons constructing such new ditch, to widen, deepen, and enlarge the capacity of the old ditch, so as to make it of sufficient size for the flow of such increased volume of water at the ordinary stages thereof, and in case of failure or refusal so to do for the space of one month or longer, after the construction of such new ditch, he or they shall be liable from time to time, to the owners of land along the line of such old ditch for all damages he or they may sustain in consequence thereof, with ten per centum thereon, and costs of suit, to be recovered by suit in any court of competent jurisdiction in the proper county.

CHAPTER XXVIII.

AN ACT to amend the first section of "An act to amend an act" entitled "An act to amend the sixth section of an act providing for the organization of County Boards, and prescribing some of their powers and duties," which first above mentioned act was approved June 17, 1852. That said second mentioned act was approved February 16, 1859, which latter act last above mentioned was approved March 9, 1861.

[APPROVED MARCH 7, 1863.]

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana,* That section one of said last mentioned act, which reads as follows, to wit:

"Such commissioners shall meet at the Court House in each county, on the first Monday in March, June, September and December in each year, and in counties whose population is under ten thousand, such commissioners may sit six days at such terms. In counties whose population exceeds ten thousand and is under thirty thousand, they may sit nine days; but in counties whose population exceeds thirty thousand such commissioners may sit fifteen days if the business of the term requires it, the enumeration to be fixed by the last census of the United States, or the latest enumeration by the State," be amended so as to read as follows—

SEC. 1. Such commissioners shall meet at the Court House or Auditor's Office in each county on the first Mondays in March, June, September and December in each year, and in counties whose population [is] under ten thousand, such commissioners may sit six days at such term; in counties whose population exceeds ten thousand and is under thirty thousand they may sit nine days; but in counties whose population exceeds thirty thousand, such commissioners may sit fifteen days if the business of the term requires it. The enumeration to be fixed by the last census of the United States or the latest enumeration by the State.

SEC. 2. Whereas, an emergency exists for the immediate taking effect of this act, it is hereby declared that the same shall take effect and be in force from and after its passage.

CHAPTER XXIX.

AN ACT to enable Railroad Companies, incorporated by other States, with their termini at the boundary line of this State, to acquire the Right of Way and make Connections in this State, and also to acquire the necessary Grounds for Depots and other buildings, and for machine shops, stock yards, tracks, crossings, and sidings, within this State.

[APPROVED MARCH 7, 1863.]

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana,* That railroad companies, incorporated by special charter, under the laws of the States of either Ohio or Illinois, or under any general law of either State, with their termini at the boundary of either State, may continue their roads into this State, so far as may be necessary to form a connection with any road already built in this State, and may for such purpose purchase and hold such real estate as is necessary for depot buildings, machine shops, stock yards, tracks, crossings, and sidings.

SEC. 2. Be it further enacted, that whenever railroads chartered by the joint action of the Legislatures of Illinois and Indiana, or Ohio and Indiana, or whenever separate charters have been granted by each State, and a railroad has been built under separate company organizations, and operated through one or more of said States, and when the line dividing the

Fixing the time County Boards of Commissioners shall meet, and the number of days they shall sit at each session.

Regulating the termini of railroads in Illinois and Ohio, under special charter.

In reference to joint railroad bridge occupancy on the dividing lines of States.

State of Indiana from either of said States is a water course, which has been bridged at the joint expense of two of such separate railroad company organizations, the company desiring to extend its line into this State shall have the right to maintain and use such bridge so far as may be convenient and necessary, and so as not to interfere with the necessary joint use thereof by the companies owning the same, in the transaction of their ordinary joint business, and may extend their track upon and across such joint bridge, from the Indiana shore of said stream so far into the State of Indiana as may be necessary to form a perfect connection with other roads by means of tracks, side tracks, crossings, and sidings; and so far as may be necessary for the accommodation of the business of such corporation it may procure grounds and erect depot buildings, machine shops, and such other buildings within this State, provided that the distance from the State line to such connection or crossing as is proposed, shall not exceed three miles.

President and Directors may obtain relinquishment of land for extension of railroad.

SEC. 3. That the President and Directors of such railroad company so extending its line of road into the State of Indiana, or any person authorized by them thereto, may obtain from any person or persons through whose lands the proposed extension of their said road passes, a relinquishment of so much land as may be necessary for the purpose of said extension, or as may be convenient and proper thereof.

Where persons refuse to relinquish to railroads for necessary switch and depot grounds, the corporations may give notice to Justices of the Peace, who shall appoint six freeholders to assess damages. Either party may appeal to Circuit Court. In all cases where owners reside out of the State or are minors, the Justices shall cause notices of application for viewers to be posted up.

SEC. 4. That in all cases when any person or persons through whose lands the proposed extension of any such road may run, shall refuse to relinquish the same, or when a contract between the parties can not be made for the right of way, and necessary ground for switches, side tracks and depot grounds, it shall be lawful for the corporation to give notice to some justice of the peace, in the township where the difficulty may occur, that such facts do exist, and such justice of the peace shall thereupon summon the owner or owners of such lands to appear before him on a particular day, within ten days thereafter, and shall appoint six disinterested freeholders of the neighborhood, who shall, after taking an oath, faithfully and impartially to assess the damages if any, view the land, and shall report thereon how much damage such person or persons may be entitled to, and shall file such report, with such justice, whereupon such justice shall enter judgment thereon unless for good cause there shown, and in case either party show sufficient cause why judgment should not be entered, the justice may grant a review with or without costs: *Provided*, that either party may appeal

to the circuit court of the proper county as in other cases, and such court shall appoint viewers as above directed, who may report at that or any subsequent term, in the discretion of the court, and the judgment of the Circuit Court shall be final. And in all cases when the owner or owners of such land shall be minors or insane persons, or reside out of the county where such lands lie, such justice shall cause three notices of the application of viewers to be posted up in three of the most public places in the township where such lands lie, and if no person shall attend on the day of such notice, the said justice shall adjourn the same to that day two weeks, at which time he shall proceed as if such person or persons had been personally notified to attend, and on such judgment being rendered, and said corporation complying therewith by the payment of the damages assessed and costs, the said corporation shall be seized in fee simple of the lands for the sole use of the corporation.

SEC. 5. That when such corporation shall have procured the right of way, it shall be seized in fee simple of the lands, and shall have the sole use and occupation of the same for the purposes aforesaid, and no person, body politic, or corporate, shall in any way interfere therewith, molest, disturb, or injure any of the rights and privileges hereby granted, or that would be calculated to detract from or affect the property of the said corporation.

Shall be seized in fee simple of lands, and shall not be disturbed in rights and privileges hereby granted.

SEC. 6. It is hereby declared that an emergency exists for the immediate taking effect of this act, it shall therefore take effect and be in force from and after its passage.

CHAPTER XXX.

AN ACT to fix the time of holding the Courts of Common Pleas in the counties of Adams, Wells, Huntington and Allen, and the duration of the Terms thereof, and making all process from the present Common Pleas Court returnable to such Terms.

[APPROVED MARCH 7, 1863.]

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana*, That the times of holding the Court of Common Pleas shall commence in the county

Holding Courts of Common Pleas in Adams, Wells, Huntington and Allen counties.

of Adams on the second Monday of January, May and September in each year, and shall continue in session one week at each term, if the business requires it; in the county of Wells on the Mondays succeeding the Courts in the county of Adams, and shall continue in session two weeks at each term, if the business requires it; in the county of Huntington on the second Mondays succeeding the Court in the county of Wells, and shall continue in session two weeks at each term, if the business requires it; in the county of Allen on the Monday succeeding the Court in the county of Huntington, and shall continue in session four weeks at each term, if the business requires it.

Regulating process and orders, and making them returnable on the first days of the terms.

SEC. 2. That all process and orders of said Courts heretofore made or issued, shall be taken to be and are hereby returnable to the first days of the terms of said Courts respectively, as fixed by this act.

CHAPTER XXXI.

AN ACT for the relief of Nineveh Berry.

[APPROVED MARCH 7, 1863.]

WHEREAS, It is represented to this General Assembly that Nineveh Berry, of Madison county, in this State, during the year of 1858, was then and there the acting Treasurer of said county;

AND WHEREAS, it is further represented that during the spring season of that year there was such a scarcity of sound seed corn in said county, it was extremely difficult to procure sound corn for planting the crop of that year;

AND WHEREAS, Eli Hodson, Berryman Shaffer and Isaac N. Cox were, during that year, the acting Commissioners of said county, who, at their June session for said year of 1858, for and on behalf, and at the instance and request of sundry citizens and farmers of said county, requested and instructed said Nineveh Berry, as Treasurer aforesaid, to procure from Canada a supply of what was denominated the "early ripe Canada corn," with which to supply the wants of the farming community of said county, with instructions to pay for the same out of the funds of said county in the hands of said Berry, as the treasurer thereof;

AND WHEREAS, it is further represented that in pursuance with said request and instructions said Berry proceeded to procure such seed corn to the amount and value of four hundred dollars;

AND WHEREAS, it is further represented that said Berry, to facilitate the delivery of said corn, went in person to Canada immediately after receiving said instructions, but through the negligence of the railroad employees said corn did not arrive in season for planting, by means whereof said corn was lost to the county;

AND WHEREAS, it is further represented that when said Berry's term of office as such Treasurer expired, the term of said Hodson, Shaffer and Cox had terminated as such Commissioners, and George Boram, William Crim and Thomas Brunt had been installed as their successors, who do not regard themselves clothed with authority to allow said Berry a credit for said sum of four hundred dollars, by him thus, at the instance and request of said former Board of Commissioners invested in said seed corn, by means whereof he has been compelled to submit to the loss of said sum of four hundred dollars out of his own private means; therefore,

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana*, That the Board of Commissioners of Madison county be, and the same are hereby directed and authorized to enter up a credit upon their books, allowing said Nineveh Berry the sum of four hundred dollars, and instruct the Auditor of said county to draw on their County Treasurer for that amount in favor of the said Nineveh Berry.

Authorizing the Board of County Commissioners to release Nineveh Berry, and directing Auditor of Madison county to draw warrant for four hundred dollars.

SEC. 2. That an emergency exists for the immediate taking effect of this act, and that it be in force from and after its passage.

CHAPTER XXXII.

AN ACT to amend the first section of an act entitled "An Act for the relief of borrowers of the Sinking Fund, and to repeal the fourth section and so much as applies to the Sinking Fund, of the whole act entitled, An Act to extend to borrowers of the Sinking Fund, Surplus Revenue Fund, Congressional School Fund, and other Funds, time of payment of loans, and prescribing the duties of the officers in regard thereto,"

approved March 3, 1859, and prescribing how mortgages may be substituted, and containing some provisions respecting the Sinking Fund, and its control and management, and matters properly connected therewith, approved March 9, 1861.

[APPROVED MARCH 9, 1863.]

Amending first section, so as to extend the time of paying interest and principal. Extension of time shall not release mortgages nor securities. Time for paying principal under certain conditions, extended to the year 1868. The failure to pay installments the whole amount becomes due, and may be collected as now provided by law.

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana,* That the first section of an act entitled "An Act for the relief of borrowers of the Sinking Fund, and to repeal the fourth section, and so much as applies to the Sinking Fund, of the whole act entitled 'An Act to extend to borrowers of the Sinking Fund, Surplus Revenue Fund, Congressional School Fund, and other funds, time of payment of loans, and prescribing the duties of the officers in regard thereto,' approved March 3, 1859, and prescribing how mortgages may be substituted, and containing some provisions respecting the Sinking Fund, and its control and management, and matters properly connected therewith," approved March 9, 1861, which reads as follows, to wit:

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana,* That loans made from the Sinking Fund, and which are not yet due, according to the tenor of the mortgage or obligation given for the same, may be paid, as to the principal, provided the interest be annually paid for one year in advance, and paid at the appropriate time, in five equal annual installments; the first installment and the interest for one year in advance, on the residue, to be paid on the day in the year one thousand eight hundred and sixty-three (1863) corresponding as to the month and day of the month with the date of the mortgage, and one installment of one-fifth of the loan, and the interest for one year in advance on the residue, shall be paid at the end of each year thereafter, until the whole debt is paid; so that the last installment shall be paid within four years from the time stipulated for the payment of the first; and loans that have matured, according to the stipulations of the mortgage or bond given for the same, may be paid as to the principal, provided the interest be annually paid for one year in advance, and paid at the appropriate time, in five equal annual installments, the first installment, and the interest on the remainder for one year in advance, to be paid at the time the first installment is above required to be paid on loans not now due, and one installment of one-fifth of the loan, and interest for one year, in advance on the residue, be at the end of each year thereafter, until the whole debt is paid, so that the whole debt should be paid within four years from the time herein provided for the payment of the first installment; *Provided, however,* That on any failure to pay any installment on or before it falls due, or any interest, the whole debt shall become due and may be collected as now or hereafter may be provided by law; *Provided, further,* That when the extension of time beyond the time stipulated in the mortgage or obligation, would, if valid, operate to release any one bound as principal or security, or to release any property mortgaged or held as security for the debt, the extension of time, notwithstanding a payment of the installment and interest in advance on the residue shall have been made, shall be imperative, and no release of any one bound, or property mortgaged or held, shall result therefrom," be and the same is hereby amended to read as follows; to wit:

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana,* That loans made from the Sink-

ing Fund, and which are not yet due, according to the tenor of the mortgage or obligation given for the same, may be paid, as to the principal, provided the interest be annually paid for one year in advance, and paid at the appropriate time in five equal annual installments; the first installment, and the interest for one year in advance on the residue, to be paid on the day in the year one thousand eight hundred and sixty-eight (1868), corresponding as to the month and the day of the month with the date of the mortgage, and one installment of one-fifth of the loan, and the interest for one year in advance on the residue, shall be paid at the end of each year thereafter, until the whole debt is paid, so that the last installment shall be paid within four years from the time stipulated for the payment of the first, and loans that have matured, according to the stipulations of the mortgage or bond given for the same, may be paid, as to the principal, provided the interest be annually paid for one year in advance, and paid at the appropriate time, in five equal annual installments, the first installment, and the interest on the remainder for one year in advance, to be paid at the time the first installment is above required to be paid on loans not now due, and one installment of one-fifth of the loan, and interest for one year in advance on the residue, be at the end of each year thereafter, until the whole debt is paid, so that the whole debt should be paid within four years from the time herein provided for the payment of the first installment; *Provided, however,* That on any failure to pay any installment on or before the time it falls due, or any interest, the whole debt shall become due, and may be collected as now or hereafter may be provided by law; *Provided, further,* That when the extension of time beyond the time stipulated in the mortgage or obligation, would, if valid, operate to release any one bound as principal or surety, or to release any property mortgaged or held as security for the debt, the extension of time, notwithstanding a payment of the installment and interest in advance on the residue shall have been made, shall be inoperative, and no release of any one bound, or property mortgaged or held, shall result therefrom.

SEC. 2. It is declared that an emergency exists for the immediate taking effect of this act, and that it shall be in force from and after its passage.

CHAPTER XXXIII.

AN ACT to amend section one of an act entitled "An act to amend section three of an act entitled 'An act for the regulation of weights and measures,'" approved June 9, 1852, approved February 28, 1855.

[APPROVED MARCH 7, 1863.]

Regulating weights, measures, and amending section third of an act approved June 9, 1852.

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana*, That section one of an act entitled "an act to amend section three of an act entitled 'an act for the regulation of weights and measures,' approved June 9, 1852; approved February 28, 1855," which section reads as follows, to-wit:

"SECTION 1. *Be it enacted by the General Assembly of the State of Indiana*, That section third of an act entitled 'An act for the regulation of weights and measures,' approved June 9, 1852, which section third reads as follows, to-wit: 'Sixty pounds of (merchantable) wheat, (avoirdupois weight) shall be given and taken for a standard bushel; of shelled corn fifty-six pounds; of corn on the cob, sixty-eight pounds; of buckwheat, fifty pounds; of beans, sixty pounds; of potatoes, sixty pounds; of clover seed, sixty pounds; hemp seed, forty-four pounds; blue grass seed, fourteen pounds; castor beans, forty-six pounds; dried peaches, thirty-three pounds; dried apples, twenty-five pounds; onions, fifty-seven pounds; salt, fifty pounds; mineral coal, seventy pounds; timothy seed, forty-five pounds;' be so amended that the same shall read as follows, to-wit: That sixty pounds wheat (avoirdupois weight) shall be given and taken for a standard bushel; of shelled corn, fifty-six pounds; of corn on the cob, sixty-eight pounds; of buckwheat, fifty pounds; of beans, sixty pounds; of potatoes, sixty pounds; of clover seed, sixty pounds; hemp seed, forty-four pounds; blue grass seed, fourteen pounds; castor beans, forty-six pounds; dried peaches, thirty-three pounds; dried apples, twenty-five pounds; onions, forty-eight pounds; salt, fifty pounds; mineral coal, seventy pounds; timothy seed, forty-five pounds; rye, fifty-six pounds; oats, thirty-two pounds; of flax seed, fifty-six pounds; barley, forty-eight pounds; corn meal, fifty pounds; and two thousand pounds of hay shall be taken for a ton;" be so amended, that the same shall read as follows, to-wit:

That sixty pounds of wheat (avoirdupois weight) shall be given and taken for a standard bushel; of shelled corn, fifty-six pounds; of corn on the cob, sixty-eight pounds; of buckwheat, fifty pounds; of beans, sixty pounds; of potatoes, sixty pounds; of clover seed, sixty pounds; of hemp seed, forty-four pounds; of blue grass seed, fourteen pounds; of castor beans, forty-six pounds; of dried peaches, thirty-three pounds; of dried apples, twenty-five pounds; of onions, forty-eight pounds; of salt, fifty pounds; of mineral coal, mined without, and sold within the State, eighty pounds; of coal mined within the State, seventy pounds; of timothy seed, forty-five pounds; of rye, fifty-six pounds; of barley, forty-eight pounds; of corn meal, fifty pounds; and two thousand pounds of hay shall be given and taken for a ton.

CHAPTER XXXIV.

AN ACT requiring Recorders to certify to the record of deeds, mortgages, and other instruments admissible to record.

[APPROVED MARCH 7, 1863.]

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana*, That it shall be the duty of each County Recorder to append, in the proper place, to the record of every deed, mortgage, or other instrument admissible to record in his office, and which shall have been duly stamped as provided by act of Congress, at the time of the filing of the same for record, a certificate in substance as follows:

I certify that the deed (or mortgage, or other instrument, as the case may be,) of which the above and foregoing is a true copy, was duly stamped as provided by act of Congress, and recorded on the _____ day of _____, 186-, at o'clock _____.

A— B—, Recorder,
_____ County.

SEC. 2. Whereas an emergency exists for the immediate taking effect of this act, the same shall be in force and take effect from and after its passage.

CHAPTER XXXV.

AN ACT to authorize the transfer and payment of Congressional Township School Funds, which accrued from the sale of school lands within the territory now forming the county of Newton, to said county, from the county of Jasper; to legalize payments heretofore made, and to authorize the Auditor of the county of Newton to execute conveyance in certain cases.

[APPROVED MARCH 9, 1863.]

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana*, That the County Auditors of the counties of Jasper and Newton shall, as soon as practicable after the taking effect of this act, determine the amount of Congressional Township School Fund which has accrued from the sale of school lands lying within the territory now forming the county of Newton. And when said amounts shall have been ascertained as aforesaid, the same shall be transferred to the county of

The Auditors of the counties of Jasper and Newton shall meet and ascertain what amount of Congressional Township School Fund is due Newton county.

Newton by the Auditor of the county of Jasper, delivering to the Auditor of the county of Newton bonds, and mortgages, and evidences of purchase-money remaining unpaid, whether conveyance or mortgages have been executed or not, to that amount, giving preference to those which are secured by lands within the said county of Newton. And the said Auditors are authorized to do and perform any act necessary to be done to completely transfer the proper amount of Congressional Township School Fund to the said county of Newton from the said county of Jasper.

The Auditor of Newton county shall give notice to makers of evidences of indebtedness to pay at proper office in Newton county.

SEC. 2. And the Auditor of the county of Newton shall give notice to the makers of the bonds, and mortgages, and evidence of unpaid purchase-money so transferred, that they are so transferred, and that the principal and interest thereof are payable to the proper officer in the county of Newton.

The Auditor of Jasper county shall copy records furnished by the county of Newton. For transcript the Auditor shall receive ten cents per hundred words. The county of Newton shall pay the expenses for transcript.

SEC. 3. The Auditor of the county of Jasper shall, as soon as practicable, copy into records, to be furnished by the county of Newton, a full and complete transcript of all the records in his office, of the division, order of sale, payment of purchase-money, principal and interest, and of all other matters pertaining to the disposition and management of the school sections lying in the county of Newton, but formerly included in the county of Jasper, and of the loans and mortgages transferred to the county of Newton; and shall append thereto his certificate that the same is true and complete. For making such transcript said Auditor shall receive ten cents for every hundred words, to be paid by the county of Newton, and shall be allowed by its Board of County Commissioners, at its first session after the completion of the work; said transfer shall, as evidence, have the same force and effect as the original records, in all the courts of this State.

Auditor of Jasper county shall draw his warrant for the amount due Newton county under the provisions of this bill.

SEC. 4. The Auditor of the county of Jasper shall, immediately on the taking effect of this act, draw a warrant on the treasurer of his county, in favor of the Treasurer of the county of Newton, for the amount of principal and interest remaining in the treasury of said county of Jasper, in any manner derived from the sale of any portion of the school sections in said county of Newton. All payments of said moneys made to the Treasurer of the county of Newton, by the present or any previous Treasurer of the county of Jasper, before the taking effect of this act, are hereby declared legal and binding upon all parties to the same extent as if done after the taking effect of this act.

The Auditor of

SEC. 5. In all cases where conveyance have not

been executed for school lands sold in the county of Newton, and the evidences of unpaid purchase-money shall be transferred to said county, the Auditor of said county of Newton shall have the same power to execute conveyances to the persons entitled thereto, that would be possessed by the Auditor of the county of Jasper, had no such transfer been made.

Newton shall have the same power to execute conveyances that the Auditor of Jasper county had before the transfer.

SEC. 6. It is hereby declared that an emergency exists for the immediate taking effect of this act, and the same shall be in full force from and after its passage.

CHAPTER XXXVI.

AN ACT to provide that the laws of this State, regulating the salaries of officers, shall not be so construed as to permit the public officers thereof to receive their salaries in advance, and to repeal all laws coming in conflict with this act.

[APPROVED MARCH 9, 1863.]

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana*, That no law of this State, regulating the salaries of public officers, shall be so construed as to permit such officers to draw or receive their salaries in advance.

Public officers shall not construe law to draw their salaries in advance.

SEC. 2. All laws or parts of laws coming in conflict with any of the provisions of this act, be and the same are hereby repealed.

Repealing all laws conflicting with this act.

CHAPTER XXXVII.

AN ACT to authorize the Chairman of Committees, appointed by either House, or both Houses of the General Assembly, to administer oaths to witnesses testifying, or called to testify, before such Committees.

[APPROVED FEBRUARY 11, 1863.]

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana*, That the chairman, or acting chairman for the time being, of any committee appointed by either House, or the joint action of the two Houses, of the General Assembly of this State, be and

Committees raised by the General Assembly shall be authorized to administer oaths to witnesses, if necessary.

is hereby authorized to administer all oaths necessary to be administered to witnesses testifying or called to testify before such committee.

SEC. 2. Whereas, an emergency exists, rendering it necessary that this act shall take effect immediately, it is hereby declared that this act shall be in force from and after its passage.

CHAPTER XXXVIII.

AN ACT to amend the six hundred and fifty-sixth and six hundred and sixty-first sections of an Act entitled "An act to revise, simplify and abridge the rules, practice, pleadings and forms in civil cases, in the Courts of this State; to abolish distinct forms of action at law, and to provide for the administration of justice in a uniform mode of pleading and practice without distinction between law and equity," approved June 18, 1852.

[APPROVED MARCH 7, 1863.]

Regulating liens on water-crafts of every description, and repealing the six hundred and fifty-sixth section of an act approved June 18, 1852.

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana*, That the six hundred and fifty-sixth section of the above entitled act, which reads as follows:—

"SEC. 656. Claims growing out of the above causes are liens upon the boat, vessel or water-craft, their apparel, tackle, furniture and appendages, including barges and lighters, belonging to the owners of the boat, vessel or water-craft, and used therewith at the time the action is commenced," be so amended as to read as follows:—

SEC. 656. Claims growing out of the above causes, whether arising out of contracts made or broken within or without this State, or wrongs or injuries done or committed within or without this State, are liens upon the boat, vessel or water-craft, their apparel, tackle or furniture and appendages, including barges and lighters belonging to the owners of the boat, vessel or water-craft, and used therewith at the time the action commenced.

SEC. 2. That section six hundred and sixty-one, of the above entitled act, which reads as follows:—

"SEC. 661. If the defendant or master, owner or consignee, shall, before final judgment, give a written undertaking payable to the plaintiff, with

surety to be approved by the clerk or sheriff, to the effect that the defendant will perform the judgment of the court, the attachment shall be discharged and restitution made of the boat or vessel," be amended so as to read as follows:—

SEC. 661. If the defendant, master, owner or consignee, shall, before final judgment, give a written undertaking, payable to the plaintiff, with surety to be approved by the clerk or sheriff, to the effect that the defendant will perform the judgment of the court, the attachment shall be discharged, and restitution made of the boat or vessel, and all the persons executing said written undertaking shall, by order of the court, be made defendants in such action in lieu of said boat or vessel, and the action shall proceed to final judgment, as in ordinary actions *in personam*, and if any recovery shall be had, by way of the plaintiffs, judgment shall be rendered against all said defendants for the sum so recovered.

SEC. 3. It is hereby declared that an emergency exists for the immediate taking effect of this act, and it shall be in force from and after its passage.

CHAPTER XXXIX.

AN ACT to authorize County Auditors to issue Fee Bills in certain cases therein named.

[APPROVED MARCH 7, 1863.]

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana*, That in all cases tried or heard before Boards of County Commissioners, in which costs are adjudged against any party to any such proceeding, it shall be the duty of the County Auditor, when ordered by the Board of Commissioners, or any party interested in any such costs, to issue Fee Bills, directed to the Sheriff of his county, to enforce the collection of any such costs, in which Fee Bills each item of costs shall be set out.

Where Boards of County Commissioners adjudge parties which involve costs, the Auditor of the county is authorized to issue Fee Bills.

SEC. 2. It is hereby declared that an emergency exists for the immediate taking effect of this act, and the same shall be in force from and after its passage.

CHAPTER XL.

AN ACT to raise a Revenue for State purposes for the years 1863 and 1864.

[APPROVED MARCH 7, 1863.]

Regulating the assessment of taxes for the years 1863 and 1864.

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana*, That a tax for State purposes be and the same is hereby authorized and directed to be levied for the years one thousand eight hundred and sixty-three and one thousand eight hundred and sixty-four, as follows, to-wit:

For the year one thousand eight hundred and sixty-three, twenty cents on each one hundred dollars of the value of all property entered for taxation in the general list of taxables, and seventy-five cents on each poll subject by law to taxation.

And for the year one thousand eight hundred and sixty-four, twenty cents on each one hundred dollars of the value of all property entered for taxation in the general list of taxables, and seventy-five cents on each poll subject by law to taxation.

SEC. 2. Whereas, an emergency exists for the immediate taking effect of this act, it is hereby declared that the same shall be in force from and after its passage.

CHAPTER XLI.

AN ACT to amend the six hundred and fifty-fifth section of an Act entitled "An act to revise, simplify, and abridge the rules, practice, pleadings and forms, in civil cases in the courts of this State, to abolish distinct forms of action at law, and to provide for the administration of justice in a uniform mode of pleading and practice, without distinction between law and equity." Approved June 18, 1852.

[APPROVED MARCH 7, 1863.]

To amend section 655, relating to the liability of boats, vessels and water-crafts of every description for debts incurred.

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana*, That section six hundred and sixty-five of the above entitled act, which is in the words following, to wit:—

"SEC. 655. All boats, vessels, and water-crafts of every description, found in the waters of this State are liable, *First*, For all debts contracted by the master, owner, agent, clerk or consignee thereof, on account of

supplies furnished for the use of the same; on account of work done or services rendered for the same, by boatmen or mariners, or any other persons, or on account of work done or materials furnished in building, repairing, fitting out, furnishing or equipping such boat, vessel or water-craft. *Second*, For all demands or damages arising out of any contract of affreightment, or any wilful or negligent act of the master, owner, or agent thereof, done in connection with the business of such boat, vessel, or water-craft, or any contract relative to the transportation of persons or property, entered into by the master, owner, agent, clerk, or consignee thereof. *Third*, For all injuries to persons or property by such boat, vessel, or water-craft, or by the officers or crew, done in connection with the business of the same;" be and the same is hereby amended, so as to read as follows, to wit:—

SEC. 655. All boats, vessels, and water-crafts of every description, found in the waters of this State, including wharf-boats and floating warehouses, used for the storing, receiving, and forwarding of freights, which are liable to be removed from place to place, at the pleasure of the owner or owners of the same, are liable, *First*, For all debts contracted either within or without this State, by the master, owner, agent, clerk, or consignee thereof, on account of supplies furnished for use of the same; on account of work done or services rendered for the same, by boatmen, mariners, laborers, or other persons; or on account of work done or materials furnished in building, repairing, fitting out, furnishing, or equipping such boat, vessel, wharf-boat, floating warehouse, or water craft.

Second, For all demands or damages, arising out of any contract of affreightment, made either within or without this State, or any wilful or negligent act of the master, owner, or agent thereof, done in connection with the business of such boat, vessel, wharf-boat, floating warehouse, or water-craft, either within or without this State, or any contract relative to the transportation of persons or property, entered into by the master, owner, agent, clerk, or consignee thereof, either within or without this State.

Third, For all injuries to persons or property, by such boat, vessel, wharf-boat, floating warehouse, or water-craft, or by the owners, officers or crew, done in connection with the business of the same, either within or without this State.

SEC. 2. It is hereby declared that an emergency exists, and that this act shall take effect and be in force from and after its passage.

CHAPTER XLII.

AN ACT supplemental to an act entitled "An Act for the incorporation of Manufacturing and Mining Companies, and companies for Mechanical, Chemical, and Building purposes," approved May 20, 1852, and to repeal the eleventh and fourteenth sections of said act.

[APPROVED MARCH 4, 1863.]

Directors of company held responsible for declaring dividends when the company is insolvent. Written protest, however, by any director, filed with the Secretary of the company, and clerk of county court, shall be exempt from liability.

Company violating provision of this act, shall be liable individually for the debts of the company.

Eleventh and fourteenth sections of supplementary act for incorporation of manufacturing is repealed.

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana*, That if the Directors of any such company shall declare and pay a dividend when the company is insolvent, or any dividend, the payment of which would render it insolvent, knowing such company to be insolvent, or that such dividend would render it so, the directors assenting to such dividend shall be jointly and severally liable, in an action founded on this act, for all debts due from such company, at the time of such dividend. *Provided*, that if any of the directors object to declaring such dividend, and file their objections in writing with the Secretary of the company and with the Clerk of the county, the director or directors so objecting shall be exempt from such liability.

SEC. 2. If any company organized and established under the authority of this act, and of the act to which this is supplementary, shall violate any of the provisions thereof, and shall thereby become insolvent, the directors ordering or assenting to such violation shall jointly and severally be liable, in an action founded on said acts, for all debts contracted after such violation as aforesaid.

SEC. 3. The eleventh and fourteenth sections of the act to which this is supplementary, entitled, "An Act for the Incorporation of Manufacturing and Mining Companies, and Companies for Mechanical, Chemical, and Building purposes," approved May 20, 1852, are hereby repealed.

SEC. 4. This being a case of emergency, this act shall take effect and be in force from and after its passage.

JOINT RESOLUTION

OF THE

GENERAL ASSEMBLY OF THE STATE OF INDIANA, 1863.

CHAPTER I.

A JOINT RESOLUTION of thanks to the soldiers of Indiana, and providing for the registry and preservation of the names of those who have fallen in the service of their country, during the present war.

WHEREAS, patriotism is correctly defined as love of our whole country, and loyalty, the defense and support of its Constitution and Laws;

AND WHEREAS, the due appreciation and encouragement of those who have, in some distinguished manner, evinced these high qualities of the citizen, are eminently proper, and the just tribute of a nation's gratitude, therefore,

SECTION 1. *Be it resolved by the General Assembly of the State of Indiana*, That we do hereby tender our sincere and heartfelt thanks to the brave and patriotic soldiery (officers and men) of this State, who, banishing all feeling of passion and resentment, and recollecting only their duty to their whole country, have, since this unhappy struggle began in our land, gone forth for the noble and patriotic purpose of waging this war, not in any spirit of conquest or subjugation, nor for the purpose of overthrowing or interfering with the rights or established institutions of any of the States, but to maintain and defend the supremacy of the Constitution, and to preserve the Union, with all its dignity, equality, and rights of the several States unimpaired.

And we do assure them, that in the noble valor and bravery that have so signally distinguished them on many hard fought fields, we feel a manly pride and satisfaction, and assured that whatever stigma ignorance and injustice may have attached to the Indiana soldiery, in other times, has been nobly wiped out, and

G. L.—4.

Tendering the thanks of the General Assembly to the soldiers and officers in the army.

that the fair escutcheon of our State is left resplendent only with glory and renown.

And we do further assure them, that in all their sufferings, hardships, and privations, they have our deepest sympathies and commiseration; and that we, both as citizens and members of this Assembly, will use our effort to protect them from suffering, and add to their comfort.

To the family and friends of the noble brave, who have fallen in the struggle, we tender our deepest sorrow and warmest sympathies; and we sincerely trust that the kindness and generosity of a patriotic people will never suffer want and privation to enter those bereaved households.

In relation to
public swindles.

SEC. 2. *Resolved*, That we will use our every effort here, and elsewhere, to discover and bring to punishment that horde of national "horse leeches," (contractors and swindlers,) from those nearest the throne of power to the merest tide-waiter, who have fattened and gloated upon the miseries of their country, and gathered their treasures from the muscles and blood of our valiant soldiery.

The State Librarian shall collect a short history of soldiers and officers connected with the war.

SEC. 3. *Resolved*, That it shall be the duty of the Librarian to carefully collect and arrange, in the manner hereinafter prescribed, for future preservation for the use of the State, the names of all the Indiana soldiery, (officers and men,) who have fallen in this struggle, or who may hereafter fall, whether by disease or by the violence of the enemy, the time, place, and cause of their death; their names, ages, places of nativity and residence; place and date of enlistment, draft or substitution; regiment, company, commanding officers, from Colonel to Captain, inclusive; length of service; the battles, skirmishes, or any other engagements with the enemy in which they may have participated, and any other incidents of special interest, connected with their history; and, if officers, the office, date of commission, division, brigade, regiment, or company, commanded by them, or to which they were attached, with the promotions, if any, and the causes for the same, and any and all other matters that may be interesting and useful in the transmission of these illustrious names to the posterity of the State. That the whole be inscribed in a clear and legible hand, in such form as to be convenient for printing, in a large and suitable book or books, entitled "Indiana Roll of Honor," and the same to be placed in the Library of the State.

The Librarian shall receive five hundred dollars for his services.

SEC. 4. *Resolved*, That the Librarian shall receive for such services five hundred dollars, only one-half of

said sum to be paid until the work has been completed, and examined and approved by the Board of Education.

SEC. 5. *Resolved*, That the said sum of five hundred dollars, so appropriated, shall be a full compensation for all services and expenses in collecting and copying the report, as contemplated by these resolutions, and all additions necessary to make the report complete to the 1st of January, 1865.

Five hundred dollars shall be a full compensation for services of Librarian. The work shall be completed by January 1, 1865.

SEC. 6. *Resolved*, That the Governor be instructed to transmit a copy of these Joint Resolutions to each Major or Brigadier General, and each Colonel, or other commanding officers from this State, with a request that they lay the same before the Indiana soldiers under their command.

The Governor instructed to transmit a copy to each Colonel and commandant of our troops.

STATE OF INDIANA, } To-wit:
OFFICE OF THE SECRETARY OF STATE.

I hereby certify that I have compared the foregoing printed with the enrolled acts and joint resolution, from which they were taken, on file in my office, and have found them correctly printed. A few words, designated [thus], were inserted by me.

In testimony whereof, I have hereunto set my hand and affixed the Seal of State, at the city of Indianapolis, this 5th day of June, 1863.

JAMES S. ATHON,
Secretary of State.

ABSTRACT FROM THE AUDITOR'S REPORT FOR THE YEAR 1861.

A GENERAL STATEMENT of the Receipts and Expenditures during the fiscal year commencing November 1, 1860, and ending October 31, 1861.

RECEIPTS.

There was remaining in the Treasury November 1, 1860, as per ledger.....	\$238,712 76
Suspended debt of the Treasury deducted.....	104,052 37
Actual balance November 1, 1860.....	\$134,660 39

During the year ending October 31, 1861, the following amounts have been received:

REVENUE.

On account of revenue, 1860.....	\$509,058 70
On account of delinquent revenue of 1859 and 1860.....	147,244 30
	\$746,303 00

STATE DEBT SINKING FUND.

On account of tax of 1860.....	\$64,325 25
On account of delinquent tax of 1860.....	5,550 52
On account of delinquent tax of 1859.....	5,438 19
	75,313 96

BENEVOLENT INSTITUTIONS.

On account of Blind Asylum.....	\$1,473 94
On account of Deaf and Dumb.....	1,921 23
On account of Hospital for Insane.....	3,808 42
	7,203 59

COMMON SCHOOL FUND.

On account of tax of 1860.....	\$371,770 94
On account of delinquent of 1860.....	26,550 82
On account of delinquent tax of 1859.....	55,281 30
On account of interest of 1860 and 1861.....	85,758 36
On account of liquor license.....	54,422 63
	593,814 05

LIBRARY TAX.

On account of interest.....	36
	36

ABSTRACT FROM THE

COLLEGE FUND.

On account of principal.....	\$7,225 60	
On account of interest.....	6,532 22	
On account of cost.....	96 00	
On account of damages.....	329 79	
On account of sales.....	3,255 13	
	<u>\$17,938 74</u>	

SALINE FUND.

On account of principal.....	\$1,315 00	
On account of interest.....	564 47	
On account of damages.....	48 97	
On account of costs.....	4 00	
On account of excess.....	1,668 00	
	<u>3,600 44</u>	

BANK TAX FUND.

On account of principal.....	\$333 34	
On account of interest.....	456 77	
On account of damages.....	20 16	
On account of sales.....	100 00	
On account of costs.....	2 00	
	<u>912 27</u>	

SURPLUS REVENUE.

On account of principal.....	\$150 00	
On account of interest.....	301 15	
On account of costs.....	2 00	
	<u>453 15</u>	

TREASURY FUND.

On account of interest.....	49	
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CONGRESSIONAL TOWNSHIP FUND.

On account of interest.....	35	
On account of costs.....	2	
	<u>37</u>	

SWAMP LANDS.

On account of sales.....	13,766 05	
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STATE PRISON, SOUTH.

On account of current receipts.....	37,492 03	
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MISCELLANEOUS.

On account of Free Banks.....	\$2,300 00	
On account of State House.....	20 00	
On account of specific.....	20 00	
On account of Legislative, refunded.....	179 00	
On account of sales of University lands.....	686 65	
On account of docket fees, Supreme Court.....	2,038 98	

AUDITOR'S REPORT.

On account of suspended debt.....	\$4,325 00	
On account of military fund refunded.....	8,553 45	
On account of sale of laws.....	20	
On account of Sinking Fund interest.....	696 03	
On account of unclaimed fees.....	11 20	
On account of exchange.....	960 11	
	<u>\$19,990 62</u>	

LOAN ACCOUNT.

On account of loans by State officers and sale of war bonds.....	1,719,751 37	
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REIMBURSEMENT FUND.

On account of amount from United States.....	432,639 30	
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Total receipts from November 1, 1860, to October 31, 1861, including balance on hand November 1, 1860..... 3,803,925 32

DISBURSEMENTS.

The disbursements during the fiscal year ending October 31, 1861, have been as follows:

On account of Legislative expenses.....	\$81,894 48	
On account of Judiciary.....	32,885 39	
On account of Executive.....	19,480 23	
On account of public printing.....	21,358 23	
On account of fuel and stationery incidental.....	4,152 94	
On account of Governor's house.....	2,633 22	
On account of State House.....	2,360 32	
On account of Prosecuting Attorney.....	7,471 44	
On account of State Library.....	1,369 03	
On account of militia.....	43 75	
On account of contingent fund.....	25,479 60	
On account of specific.....	30,652 55	
On account of expenses of Supreme Court.....	3,068 07	
On account of Indiana Reports.....	2,042 35	
On account of distribution of laws.....	423 61	
On account of sheriffs' mileage.....	5,668 71	
On account of miscellaneous.....	2,029 62	
	<u>\$243,614 44</u>	

REVENUE.

On account of revenue refunded.....	\$42,126 28	
	<u>42,126 28</u>	

SWAMP LANDS.

On account of drainage.....	\$24,426 77	
	<u>24,426 77</u>	

COMMON SCHOOL FUND.

On account of distribution of fund.....	\$544,424 32	
On account of interest refunded.....	1,000 70	
	<u>545,424 62</u>	

STATE PRISON, SOUTH.

On account of current expenses, salaries, and specific appropriations.....	\$71,401 33	
	<u>71,401 33</u>	

ABSTRACT FROM THE

STATE PRISON, NORTH.

On account of current expenses and salaries of officers.....	\$77,316 09	
		\$77,316 09

BENEVOLENT INSTITUTIONS.

On account of Blind Asylum.....	\$18,058 48	
On account of Deaf and Dumb Asylum.....	40,722 75	
On account of Hospital for Insane.....	41,304 53	
		100,085 76

PUBLIC DEBT.

On account of interest.....	\$176,897 82	
On account of salary of Agent.....	1,250 00	
On account of expense of agency.....	1,587 14	
On account of interest and exchange.....	4,488 28	
		184,223 24

UNIVERSITY FUND.

On account of Professors' salaries.....	\$4,275 00	
		4,275 00

SALINE FUND.

On account of interest refunded.....	\$15 11	
On account of principal.....	2,306 25	
On account of cost.....	8 00	
		2,326 36

BANK TAX FUND.

On account of expenses of fund.....	\$57 89	
		57 89

SURPLUS REVENUE FUND.

On account of expense of fund.....	\$30 30	
		30 30

TREASURY NOTES.

On account of principal 6 per cents.....	\$20 00	
On account of interest 6 per cents.....	14 48	
		34 48

COLLEGE FUND.

On account of principal.....	\$7,466 00	
On account of interest refunded.....	44 75	
On account of costs.....	116 00	
On account of expense of fund.....	722 22	
On account of excess of sales.....	2,118 38	
		10,467 35

AUDITOR'S REPORT.

MISCELLANEOUS.

On account of Free Banking.....	\$14,526 57
On account of Colonization.....	1,165 00
On account of State Debt Sinking Fund.....	75,530 00
On account of Equalization.....	255 00
On account of Geological Survey.....	489 20
On account of University Bonds Interest.....	3,845 10
On account of Agricultural.....	1,000 00
On account of University Lands.....	2,023 47
On account of Congressional Township Fund ex.....	75
On account of Presidential Election.....	1,065 20
On account of State Debt Sinking Fund Tax refunded.....	33 57
On account of School Tax of 1860 refunded.....	130 52
On account of Treasurer's Fund.....	1,538 62
On account of Governor's Fund.....	526 10
On account of Special Fund of \$1,200.....	1,159 33
On account of Auditor's Fund.....	1,212 05
On account of Secretary's Fund.....	679 25
On account of Superintendent of Public Instruction Fund.....	750 60
On account of Military Fund.....	1,011,449 22
On account of State Arms.....	179,740 82
On account of Delinquent Revenue refunded.....	554 50
On account of General Fund.....	1,149 45
On account of Agent of Adjutant General's Fund.....	339 01
On account of Special Military Fund.....	384 82
On account of Bonding Fund.....	2,997 50
On account of School Fund Interest refunded.....	323 81
On account of Delinquent Revenue of 1860 refunded.....	58 79
	\$1,303,268 05

LOAN ACCOUNT.

On account of payment of loans.....	\$400,773 31	
		400,773 31

REDEMPTION OF BONDS

On account of State Bonds redeemed.....	\$432,639 30	
		432,639 30
Whole amount audited from November 1, 1860, to October 31, 1861.....		3,442,510 57

CONDITION OF THE TREASURY.

Balance in the Treasury, November 1, 1860.....	134,660 39
Receipts during the year ending October 31, 1861, including balance in Treasury on November 1, 1860.....	3,803,925 32
Amount of Warrants drawn on the Treasury, on all accounts, during the year ending October 31, 1861.....	3,442,510 57
Balance in Treasury November 1, 1861.....	\$361,414 75

A STATEMENT of the several Appropriation Accounts, showing the amounts expended during the fiscal year, the balance unexpended, and appropriations overdrawn on the 31st day of October, 1861.

LEGISLATIVE EXPENSE.

Expended during the quarter ending January 31, 1861.....	\$6,639 07
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ABSTRACT FROM THE

NO APPROPRIATION.

Expended during balance of year ending October 31, 1861.....	\$75,255 41
	81,894 48

APPROPRIATION.

Regular Session.....	\$55,000 00
Extra Session.....	30,000 00
Amount refunded.....	179 00
	85,179 00
Balance unexpended November 1, 1861.....	3,284 52

JUDICIARY.

Appropriation overdrawn November 1, 1860.....	13,336 77
Amount expended during first quarter ending January 31, 1861.....	10,359 39
	23,696 16
Appropriation for first quarter ending January 31, 1861.....	6,250 00
Amount overdrawn first quarter ending January 31, 1861.....	17,446 16
Appropriation for 1861.....	\$29,000 00
Amount expended to October 31, 1861.....	22,526 00
Balance unexpended November 1, 1861.....	6,474 00

PROSECUTING ATTORNEYS.

Appropriation overdrawn November 1, 1860.....	20,958 47
Amount expended during first quarter ending January 31, 1861.....	2,022 46
	22,980 93
Appropriation for first quarter ending January 31, 1861.....	1,700 00
Amount overdrawn February 1, 1861.....	21,280 93
Appropriation for 1861.....	\$7,000 00
Amount expended to October 31, 1861.....	5,448 98
Balance unexpended November 1, 1861.....	1,551 02

EXECUTIVE OFFICERS.

Appropriation overdrawn November 1, 1860.....	2,012 63
Amount expended during first quarter ending January 31, 1861.....	7,087 42
	9,700 05
Appropriation for first quarter ending January 31, 1861.....	3,100 00
Amount overdrawn February 1, 1861.....	6,600 05
Appropriation for 1861.....	\$18,665 00
Amount expended to October 31, 1861.....	11,792 81
Balance unexpended November 1, 1861.....	6,872 19

PUBLIC PRINTING.

Appropriation overdrawn November 1, 1861.....	17,868 84
Amount expended during first quarter ending January 31, 1861.....	2,077 13
	19,945 97
Appropriation for first quarter ending January 31, 1861.....	5,000 00
Amount overdrawn February 1, 1861.....	14,945 97
Appropriation for 1861.....	\$16,000 00
Appropriation for Extra Session.....	3,000 00
	19,000 00
Amount expended to October 31, 1861.....	19,876 10
Amount overdrawn November 1, 1861.....	876 10

AUDITOR'S REPORT.

By reference to section 10 of an act, approved May 31, 1861, at the Extra Session of the Legislature, it will be seen that the unsettled accounts for Public Printing, executed according to law previous to the year 1861, when ascertained and certified to be correct by the Secretary of State, shall be allowed and paid out of the money appropriated for the years 1861 and 1862.

This will explain the overdraft in the account of Public Printing, which will be deducted from the appropriation of 1862.

INCIDENTAL.

FUEL AND STATIONERY.

Appropriation overdrawn November 1, 1860.....	\$4,586 49
Amount expended during first quarter ending January 31, 1861.....	3,257 54
	7,844 03
Appropriation for first quarter ending January 31, 1861.....	1,000 00
Amount overdrawn February 1, 1861.....	6,844 03
Appropriation for 1861.....	\$6,250 00
Amount expended to October 31, 1861.....	895 40
Amount unexpended November 1, 1861.....	5,354 60

STATE HOUSE.

Amount overdrawn November 1, 1860.....	2,941 81
Amount expended during first quarter ending January 31, 1861.....	1,315 68
	4,257 49
Appropriation for first quarter ending January 31, 1861.....	400 00
Amount overdrawn February 1, 1861.....	3,857 49
Appropriation for 1861.....	\$1,126 00
Appropriation for Extra Session.....	900 00
Receipts for Extra Session.....	20 00
	2,046 00
Amount expended to October 31, 1861.....	1,136 49
Amount unexpended November 1, 1861.....	909 51

GOVERNOR'S HOUSE.

Amount overdrawn November 1, 1860.....	71 71
Amount expended during first quarter ending January 31, 1861.....	645 54
	717 25
Appropriation for first quarter ending January 31, 1861.....	250 00
Amount overdrawn February 1, 1861.....	467 25
Appropriation for 1861.....	\$2,000 00
Amount expended to October 31, 1861.....	1,987 68
Balance unexpended November 1, 1861.....	12 32

SHERIFFS' MILEAGE.

Appropriation for first quarter ending January 31, 1861.....	2,500 00
Amount expended first quarter ending January 31, 1861.....	1,255 55
Amount unexpended February 1, 1861.....	1,244 45
Appropriation for 1861.....	9,000 00
	10,244 45
Amount expended to October 31, 1861.....	4,413 16
Balance on hand November 1, 1861.....	5,831 29

ABSTRACT FROM THE

STATE PRISON, SOUTH.

Amount overdrawn November 1, 1860.....	\$4,588 53
Amount expended for first quarter ending January 31, 1861.....	9,212 28
	13,800 86
Appropriation for first quarter ending January 31, 1861.....	\$1,250 00
Current receipts for same quarter.....	7,547 23
	8,797 23
Amount overdrawn February 1, 1861.....	5,003 58
Appropriation for 1861, including current expenses and officers' salaries.....	\$14,000 00
Amount to pay off indebtedness (specific appropriation).....	10,000 00
Amount for enlargement of female prison.....	1,500 00
Appropriation of Extra Session (see 8, page 82).....	8,500 00
Current receipts to October 31, 1861.....	29,944 75
	63,944 75
Amount expended to October 31, 1861.....	62,189 05
Balance unexpended November 1, 1861.....	1,755 70

STATE PRISON, NORTH.

Amount expended during first quarter ending January 31, 1861..... 30,360 25

There was no appropriation made for the first quarter of 1861, and I am unable to show the amount overdrawn November 1, 1860.

Appropriation for 1861 for current expenses and salaries.....	\$15,000 00
For purchase of material.....	10,000 00
Appropriation of Special Session.....	30,000 00
	\$55,000 00
Amount expended to October 31, 1861.....	46,955 84
Balance unexpended November 1, 1861.....	8,044 16

STATE LIBRARY.

Amount overdrawn November 1, 1860.....	1,614 08
Amount expended during first quarter ending January 31, 1861.....	676 91
	2,290 99
Appropriation for first quarter ending January 31, 1861.....	400 00
Amount overdrawn February 1, 1861.....	1,890 99
Appropriation for 1861.....	\$300 00
Annual appropriation made in 1852.....	400 00
	700 00
Amount expended to October 31, 1861.....	693 02
Balance unexpended November 1, 1861.....	6 98

CONTINGENT FUND.

Amount unexpended November 1, 1860.....	153 78
Appropriation for first quarter ending February 1, 1861.....	500 00
	653 78
Amount expended first quarter ending January 31, 1861.....	581 99
Amount unexpended February 1, 1861.....	76 79
Appropriation for 1861.....	\$5,000 00
Appropriation Extra Session, (see page 5,).....	100,000 00
	105,076 79
Amount expended to October 31, 1861.....	24,897 61
Balance unexpended November 1, 1861.....	\$80,179 18

AUDITOR'S REPORT.

MILITIA.

Amount overdrawn November 1, 1860.....	\$156 50
Amount expended during first quarter ending January 31, 1861.....	43 75
	200 25
Appropriation for during first quarter ending January 31, 1861.....	50 00
Amount overdrawn February 1, 1861.....	150 25

There was no appropriation made for this fund by the Legislature, consequently nothing has been paid out.

DISTRIBUTION OF LAWS.

Amount unexpended November 1, 1860.....	\$542 19
Amount unexpended for first quarter, ending January 31, 1861.....	38 16
	\$504 03
Appropriation for 1861.....	1,000 00
	1,504 03
Amount expended to October 31, 1861.....	385 45
Balance unexpended November 1, 1861.....	1,118 58

MISCELLANEOUS EXPENDITURES.

Amount unexpended November 1, 1860.....	\$1,205 13
Appropriation for first quarter, ending January 31, 1861.....	800 00
	2,005 19
Amount expended for first quarter, ending January 31, 1861.....	1,079 95
Balance unexpended February 1, 1861.....	925 24
Amount expended to October 31, 1861.....	949 67
Amount overdrawn November 1, 1861.....	24 43

This overdraft was caused by Warrant No. 2,338 for \$48, being drawn on this fund while it should have been charged to the Auditor's Fund. The mistake has been rectified by the amount being refunded and placed to the credit of Miscellaneous Fund—showing a balance unexpended of \$23 53.

INDIANA REPORTS.

Amount overdrawn November 1, 1860.....	\$1,762 95
Amount expended for first quarter, ending January 31, 1861.....	582 35
	2,345 30
Appropriation for first quarter, ending January 31, 1861.....	500 00
Amount overdrawn February 1, 1861.....	1,845 30
Appropriation for 1861.....	\$2,000 00
Appropriation for Extra Session (see page 4).....	1,000 00
	3,000 00
Amount expended to October 31, 1861.....	1,400 00
Balance unexpended, November 1, 1861.....	1,540 00

EXPENSES SUPREME COURT.

Amount overdrawn November 1, 1860.....	1,713 65
Amount expended for first quarter ending January 31, 1861.....	1,550 87
	3,264 52
Appropriation for first quarter ending January 31, 1861.....	400 00
Amount overdrawn February 1, 1861.....	2,864 52
Amount expended to October 31, 1861.....	\$1,517 20
Appropriation for 1861.....	1,500 00
Amount overdrawn November 1, 1861.....	17 20

ABSTRACT FROM THE

BLIND ASYLUM.

Amount overdrawn November 1, 1860	\$2,258 09	
Amount expended for first quarter ending January 31, 1861	6,692 60	
		8,950 69
Appropriation for first quarter ending January 31, 1861	\$4,000 00	
Current receipts for first quarter ending January 31, 1861	277 80	
		4,277 90
Amount overdrawn February 1, 1861		4,672 79
Appropriation for 1861	\$16,000 00	
Current receipts to October 31, 1861	1,196 04	
		17,196 04
Amount expended to October 31, 1861		11,365 88
Balance unexpended November 1, 1861		5,830 16

DEAF AND DUMB ASYLUM.

Amount unexpended November 1, 1860	\$403 43	
Amount expended for first quarter ending January 31, 1861	7,574 66	
		7,171 23
Appropriation for first quarter ending January 31, 1861	\$6,250 00	
Current receipts for first quarter, ending January 31, 1861	415 12	
		6,665 12
Amount overdrawn February 1, 1861		506 11
Appropriation for 1861	\$27,500 00	
Current receipts to October 31, 1861	1,506 11	
Specific appropriation, heating apparatus	15,000 00	
		44,006 11
Amount expended to October 31, 1861		33,148 09
Balance unexpended November 1, 1861		11,858 02

HOSPITAL FOR INSANE.

Amount unexpended November 1, 1860	\$476 69	
Appropriation for first quarter ending January 31, 1861	9,000 00	
Receipts for first quarter ending January 31, 1861	100 00	
		9,576 69
Amount expended		9,504 51
Balance unexpended February 1, 1861		72 18
Appropriation for 1861	35,000 00	
Specific appropriation for iron bedsteads	1,000 00	
Specific appropriation for coal	2,000 00	
Specific appropriation for roofing	400 00	
Specific appropriation for bedding	300 00	
Current receipts		3,708 42
Amount expended to October 31, 1860		42,480 60
		31,800 02
Balance unexpended November 1, 1861		10,680 58

COLONIZATION.

Amount unexpended November 1, 1860	1,236 96	
Appropriation for 1854 and 1855	5,000 00	
		6,236 96
Amount expended to October 31, 1861		1,165 00
Balance unexpended November 1, 1861		5,071 96

SALARY OF STATE AGENT.

Appropriation for first quarter, ending January 30, 1861	625 00	
Amount expended for first quarter ending January 30, 1861	1,250 00	
Amount overdrawn February 1, 1861		\$625 00
Appropriation for 1861	\$2,500 00	
Amount unexpended November 1, 1861		\$2,500 00

AUDITOR'S REPORT.

EXPENSES OF STATE AGENCY.

Appropriation for first quarter ending January 31, 1861	\$250 00
Amount expended first quarter ending January 31, 1861	1,587 14
Amount overdrawn February 1, 1861	1,337 14
Appropriation for 1861	2,000 00
Amount unexpended November 1, 1861	2,000 00

GEOLOGICAL SURVEY.

Amount unexpended November 1, 1860	489 20
Expended to January 31, 1861	489 20

AGRICULTURAL.

Amount expended to January 31, 1861	1,000 00
No appropriation.	

TREASURER'S FUND.

Appropriation for 1861	\$2,500 00
Appropriation, Extra Session	850 00
	3,350 00
Amount expended to October 31, 1861	1,838 62
Amount unexpended November 1, 1861	1,511 38

GOVERNOR'S FUND, OR OFFICE.

Appropriation for 1861	\$500 00
Appropriation, Extra Session	1,500 00
	2,000 00
Amount expended October 31, 1861	526 10
Amount unexpended November 1, 1861	1,473 90

SPECIAL FUND. (FURNITURE.)

Appropriation for 1861	1,200 00
Amount expended to October 31, 1861	1,199 33
Balance unexpended November 1, 1861	67

AUDITOR'S FUND.

Appropriation for 1861	1,500 00
Amount expended to October 31, 1861	1,212 05
Balance unexpended November 1, 1861	287 95

SECRETARY'S FUND.

Appropriation for 1861	1,000 00
Amount expended to October 31, 1861	679 25
Balance unexpended November 1, 1861	320 75

ABSTRACT FROM THE

SUPERINTENDENT PUBLIC INSTRUCTION FUND.

Appropriation for 1861.....	\$750 00
Amount expended to October 31, 1861.....	750 60
Amount overdrawn November 1, 1861.....	60

This amount is charged to appropriation for 1862.

ADJUTANT GENERAL'S FUND.

Appropriation Extra Session.....	1,000 00
Amount expended October 31, 1861.....	339 01
Balance unexpended November 1, 1861.....	660 99

SPECIAL MILITARY FUND.

Appropriation, (support of Legion).....	70,000 00
Amount expended to October 31, 1861.....	394 82
Balance unexpended November 1, 1861.....	69,605 18

BINDING FUND.

Appropriation for Extra Session.....	3,000 00
Amount expended to October 31, 1861.....	2,997 50
Amount unexpended November 1, 1861.....	\$2 50

AUDITOR'S REPORT.

A STATEMENT of the Receipts and Disbursements of the various Trust Funds.

UNIVERSITY FUND.

Receipts.

Balance on hand November 1, 1860.....	\$478 08
Loans collected during the year.....	7,725 60
Interest on loans.....	6,532 22
Cost of advertising.....	96 00
Damages.....	329 79
Sales.....	3,255 13
	18,416 82

Disbursements.

Principal loaned.....	\$6,966 00
Professors' salaries.....	4,275 00
Expense of fund.....	792 22
Cost of advertising.....	116 10
Excess of sales.....	2,118 38
	14,197 70
Balance on hand October 31, 1861.....	4,219 12

SALINE FUND.

Receipts.

Amount on hand November 1, 1860.....	27,455 20
Loans collected.....	1,315 00
Interest collected.....	564 47
Cost of advertising.....	4 00
Damages.....	48 97
Excess of sales.....	1,668 00
	31,056 64

Disbursements.

Principal loaned.....	\$2,305 25
Expense of fund.....	130 50
Cost of advertising.....	6 00
Interest refunded.....	15 11
	2,456 86
Balance on hand October 31, 1861.....	28,598 78

BANK TAX FUND.

Receipts.

Amount on hand November 1, 1860.....	\$20,298 97
Loans collected.....	333 34
Interest on loans.....	456 77
Expense.....	4 00
Damages.....	20 16

ABSTRACT FROM THE

Excess.....	\$100 00
Costs.....	2 00
	<hr/> 21,214 34

Disbursements.

Expense.....	57 89
Balance on hand October 31, 1861.....	<hr/> 21,156 45

SURPLUS REVENUE FUND.

Receipts.

Balance on hand October 31, 1860.....	2,235 69
Loans collected.....	150 00
Interest.....	301 15
Expense.....	2 00
	<hr/> 2,688 84

Disbursements.

Expense of fund.....	30 30
Balance on hand October 31, 1861.....	<hr/> 2,658 54

CONGRESSIONAL TOWNSHIP FUND.

Receipts.

Balance on hand October 31, 1860.....	10 75
Interest.....	35 00
Cost of advertising.....	2 00
	<hr/> 47 75

Disbursements.

Expense of fund.....	75
Balance on hand November 1, 1861.....	<hr/> 47 00

There is outstanding of this fund one loan of \$250 00, which, when collected, will revert to Greene county.

THREE PER CENT. FUND.

Balance same as last year.....	\$32 13
--------------------------------	---------

INDIANAPOLIS FUND.

Balance same as last year.....	885 41
--------------------------------	--------

AUDITOR'S REPORT.

TREASURY FUND.

Balance November 1, 1860.....	\$5,128 54
Interest received.....	49 00
	<hr/> 5,177 54

FUND FROM ESTATES WITHOUT HEIRS.

Balance same as last year.....	<hr/> 4,842 23
--------------------------------	----------------

COMMON SCHOOL FUND DERIVED FROM CURRENT TAXES AND INTEREST UPON TRUST FUNDS

On account of school tax of 1860.....	\$371,770 94
On account of delinquent tax of 1860.....	26,580 82
On account of delinquent tax of 1859.....	65,281 30
On account of trust funds.....	85,758 36
On account of liquor license.....	54,422 63
	<hr/> 603,814 05

Disbursements.

Distributed to counties.....	\$544,424 32
Interest refunded.....	1,000 30
	<hr/> 545,424 62
Excess of receipts.....	58,389 43
Balance due fund November 1, 1859.....	255,078 51
Amount due from the State October 31, 1861.....	<hr/> 313,462 94

STATE DEBT SINKING FUND.

Balance due from general fund November 1, 1860.....	\$541,176 20
Receipts of tax of 1860.....	64,325 25
Receipts of delinquent Sinking Fund tax of 1859.....	9,925 90
Receipts of delinquent Sinking Fund tax of 1860.....	5,550 52
Receipts from General Government on account of war bonds..	432,639 30
	<hr/> 1,053,617 17

Disbursements.

Amount expended during December, 1860, and January, 1861 }	\$75,530 00
Amount expended in the redemption of \$488,000.....	432,898 16
Six per cent. war loan bonds.....	<hr/> 508,428 16
Balance due November 1, 1861.....	<hr/> 545,189 01

SWAMP LAND FUND.

Balance due from general fund October 31, 1860.....	\$87,239 17
Receipts from sales.....	13,766 05
	<hr/> 101,005 22
Amount expended for draining, &c.....	24,426 77
Balance on hand November 1, 1861.....	<hr/> 76,578 45

ABSTRACT FROM THE

UNIVERSITY FUND.

Loan Account.

Outstanding November 1, 1861.....	\$80,538 58
Loan collected during the year.....	7,425 60
Principal loaned.....	73,112 98
Amount outstanding November 1, 1861.....	80,078 98

SALINE FUND.

Loan Account.

Outstanding November 1, 1860.....	7,741 96
Loan collected.....	1,315 00
Principal loaned.....	6,426 96
Amount outstanding November 1, 1861.....	2,305 25
Amount outstanding November 1, 1861.....	8,732 21

BANK TAX FUND.

Loan Account.

Outstanding November 1, 1860.....	4,151 50
Loan collected.....	333 34
Amount outstanding November 1, 1861.....	3,818 16

SURPLUS REVENUE FUND.

Loan Account.

Outstanding November 1, 1860.....	2,124 65
Loans collected.....	150 00
Amount outstanding November 1, 1861.....	1,974 65

This amount belongs to the counties of DeKalb, Lake, and Wells, in equal proportions.

LOAN ACCOUNT.

Cr.

December 31, 1860—by John W. Dodd, Auditor.....	\$125,000 00
January 9, 1861—by John W. Dodd, Auditor.....	25,000 00
February 21, 1861—by Commissioners Sinking Fund.....	75,000 00
May 28, 1861—by Loan Commissioners.....	121,812 50
May 28, 1861—by Indianapolis Branch Bank.....	25,000 00
June 4, 1861—by Wm. A. Morrison.....	1,000 00
June 8, 1861—by C. S. Stevenson, Cashier.....	30,000 00
June 11, 1861—by Connorsville Branch Bank.....	49,400 00
June 15, 1861—by J. W. Burson, Cashier.....	10,000 00
June 19, 1861—by J. W. Burson, Cashier.....	20,000 00
June 19, 1861—by Indianapolis Branch Banking Company.....	10,000 00
June 21, 1861—by Terre Haute Branch Bank.....	40,000 00
June 28, 1861—by S. A. Fletcher.....	10,000 00
July 5, 1861—by Loan Commissioners.....	200,000 00
July 6, 1861—by Loan Commissioners.....	60,000 00

AUDITOR'S REPORT.

July 10, 1861—by Evansville Branch Bank.....	\$3,943 00
July 26, 1861—by Loan Commissioners.....	3,500 00
August 6, 1861—by Loan Commissioners.....	70,000 00
August 10, 1861—by Loan Commissioners.....	160,000 00
August 10, 1861—by Loan Commissioners.....	25,035 60
August 13, 1861—by Loan Commissioners.....	8,368 49
August 14, 1861—by Loan Commissioners.....	10,042 19
August 14, 1861—by Loan Commissioners.....	30,545 00
August 15, 1861—by Loan Commissioners.....	25,086 85
August 15, 1861—by Loan Commissioners.....	10,034 19
August 16, 1861—by Loan Commissioners.....	5,326 85
August 16, 1861—by Loan Commissioners.....	3,998 00
August 16, 1861—by Loan Commissioners.....	8,194 48
August 16, 1861—by Loan Commissioners.....	8,500 00
August 26, 1861—by Winslow, Lanier & Co.....	160,000 00
August 27, 1861—by Loan Commissioners.....	93,516 43
August 29, 1861—by Loan Commissioners.....	8,326 86
August 29, 1861—by Loan Commissioners.....	184 25
August 30, 1861—by Loan Commissioners.....	288 86
August 30, 1861—by Loan Commissioners.....	53,168 47
September 5, 1861—by Loan Commissioners.....	4,000 00
September 9, 1861—by Loan Commissioners.....	3,382 84
September 10, 1861—by Winslow, Lanier & Co.....	100,000 00
September 12, 1861—by Loan Commissioners.....	2,870 11
September 23, 1861—by Loan Commissioners.....	5,500 00
September 25, 1861—by New Albany Branch Bank.....	29,457 71
October 1, 1861—by Terre Haute Branch Bank.....	39,480 00
October 10, 1861—by Loan Commissioners.....	7,439 00
October 12, 1861—by Loan Commissioners.....	4,961 26
October 23, 1861—by Loan Commissioners.....	828 68
October 24, 1861—by Loan Commissioners.....	9,834 36
October 29, 1861—by Loan Commissioners.....	11,615 39

1,719,761 37

LOAN ACCOUNT.

Dr.

March 19, 1861—to Branch Bank, per G. Tousey, President.....	\$25,000 00
April 10, 1861—to Commissioners of Sinking Fund.....	75,699 98
May 7, 1861—to Loan Commissioners, per J. S. Harvey, Treasurer.....	125,000 00
July 8, 1861—to S. A. Fletcher.....	10,033 33
August 10, 1861—to Terre Haute Branch Bank, per P. Hussey, Cashier.....	40,000 00
August 10, 1861—to Terre Haute Branch Bank, per P. Hussey, Cashier.....	340 00
August 10, 1861—to Indianapolis Branch Banking Company, per T. H. Sharpe.....	10,000 00
August 10, 1861—to Indianapolis Branch Banking Company, per T. H. Sharpe.....	90 00
August 10, 1861—to C. S. Stevenson, Cashier.....	30,000 00
August 10, 1861—to C. S. Stevenson, Cashier.....	320 00
August 10, 1861—to Connorsville Branch Bank, per Claypool, Cashier.....	50,000 00
August 13, 1861—to J. W. Burson, Cashier.....	30,000 00
August 13, 1861—to J. W. Burson, Cashier.....	290 00
September 5, 1861—to Evansville Branch Bank, per Bayard, Cashier.....	4,000 00

\$400,773 31

THE PUBLIC DEBT.

The following statement of the condition of the public debt is furnished by the Agent of State:

Bonds Surrendered.

There were outstanding, on the 1st day of November, 1860, as heretofore reported, 393 bonds of \$1,000 each.....	\$393,000 00
There have been surrendered since that time, two bonds of \$1,000 each.....	2,000 00
Total outstanding November 1, 1861.....	391,000 00

Five per cent. State Stock.

There had been issued on account of bonds surrendered up to the 1st day of November, 1860.....	5,322,500 00
There has been issued since that time on same account.....	1,000 00
Total amount November 1, 1861.....	5,323,500 00

ABSTRACT FROM THE

Two and a half per cent. State Stock.

There had been issued on account of bonds surrendered up to the 1st day of November, 1860.....	\$2,054,733 50
There has been issued since that time on same account.....	1,000 00
Total amount November 1, 1861.....	2,055,733 50

Five per cent. Preferred Canal Stock.

There is outstanding of this stock the same as reported last year.....	4,079,500 00
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Five per cent. Preferred Special Canal Stock.

There is outstanding of this stock the same as reported last year.....	1,216,737 50
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Five per cent. Deferred Canal Stock.

There had been issued on account of bonds surrendered up to the 1st day of November, 1860, as heretofore reported.....	1,243,000 00
There has been issued since that time on same account.....	1,000 00
Total amount November 1, 1861.....	1,244,000 00

Five per cent. Deferred Special Canal Stock.

There had been issued on account of bonds surrendered up to the 1st day of November, 1860, as heretofore reported.....	479,545 00
There has been issued since that time on same account.....	1,000 00
Total amount November 1, 1861.....	480,545 00

WABASH AND ERIE CANAL.

Receipts.

Balance in hands of trustees October 1, 1860.....	45,906 72
Balance in hands of contractors, Eastern Division, October 1, 1860.....	22,936 81
	68,843 53

Tolls and Water Rents Collected.

By trustees.....	\$167 00
By contractors, Eastern Division.....	52,220 45
Lands Vincennes district.....	52,387 45
Lands east and west of Tippecanoe.....	10,966 43
Rents paid by contractors, East Division.....	8,274 34
	7,025 00
Balance on hand October 1, 1860.....	78,653 22
Total, including balance on hand October 1, 1860.....	68,843 53
	147,496 75

EXPENDITURES.

General Expenses.

By trustees.....	\$12,557 28
By contractors, Eastern Division.....	3,336 00
	15,893 28

AUDITOR'S REPORT.

Ordinary Repairs of Canal.

By contractors, Eastern Division.....	\$20,547 54
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Extraordinary Repairs.

By contractors, Eastern Division.....	7,334 33
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Rebuilding Bridges.

By contractors, Eastern Division.....	1,023 99
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Expense of Superintendence.

By contractors, Eastern Division.....	4,000 00
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Expense of Collecting.

By contractors, Eastern Division.....	3,461 63
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Miscellaneous Expenditures.

Rent paid trustees.....	\$7,025 00
Engineering.....	2,000 00
Damages.....	800 00
Construction of canal from Terre Haute to Point Commerce...	382 00
Interest on advances (exchange and arrears).....	157 85
Interest on stocks issued for original W. and E. canal lands, (arrears).....	299 50
Land office east and west of Tippecanoe.....	196 24
Balance in hands of contractors, Eastern Division.....	42,292 11
	53,045 79
Total expenditures.....	\$105,306 56

SUMMARY.

Balance in hands of Trustees October 1, 1861.....	\$45,906 72
Receipts during the year ending September 30, 1861.....	101,590 03
	147,496 75
Expenditure during the year ending September 30, 1861.....	105,306 56
Balance in hands of Trustees October 1, 1861.....	42,190 19

The grand total of receipts and expenditures on account of Wabash and Erie Canal, from its commencement up to October 1, 1861, is as follows:

RECEIPTS.

Total by State to surrender to Trustees.....	\$1,701,459 44
Total by Trustees to October 1, 1847.....	302,856 73
Total by Trustees for year ending October 1, 1848.....	385,606 85
Total by Trustees for year ending October 1, 1849.....	396,836 92
Total by Trustees for year ending October 1, 1850.....	521,972 30
Total by Trustees for year ending October 1, 1851.....	365,761 43
Total by Trustees for year ending October 1, 1852.....	460,452 04
Total by Trustees for year ending October 1, 1853.....	657,369 77
Total by Trustees for year ending October 1, 1854.....	520,681 10
Total by Trustees for year ending October 1, 1855.....	252,076 62
Total by Trustees for year ending October 1, 1856.....	238,892 25
Total by Trustees for year ending October 1, 1857.....	196,466 36
Total by Trustees for year ending October 1, 1858.....	117,910 29
Total by Trustees for year ending October 4, 1859.....	124,144 17

ABSTRACT FROM THE

Total by Trustees for year ending October 1, 1860.....	\$133,769 43
Total by Trustees for year ending October 1, 1861.....	78,653 22
Total receipts from all sources October 1, 1861.....	6,455,939 02

EXPENDITURES.

Total by State to surrender to Trustees.....	5,321,565 82
Total by Trustees to October 1, 1847.....	7,420 77
Total by Trustees for year ending October 1, 1848.....	354,311 62
Total by Trustees for year ending October 1, 1849.....	531,617 29
Total by Trustees for year ending October 1, 1850.....	519,013 13
Total by Trustees for year ending October 1, 1851.....	414,273 27
Total by Trustees for year ending October 1, 1852.....	415,611 30
Total by Trustees for year ending October 1, 1853.....	625,044 19
Total by Trustees for year ending October 1, 1854.....	325,724 48
Total by Trustees for year ending October 1, 1855.....	422,192 07
Total by Trustees for year ending October 1, 1856.....	200,524 87
Total by Trustees for year ending October 1, 1857.....	318,047 67
Total by Trustees for year ending October 1, 1858.....	255,202 56
Total by Trustees for year ending October 1, 1859.....	132,736 52
Total by Trustees for year ending October 1, 1860.....	108,199 50
Total by Trustees for year ending October 1, 1861.....	105,306 56

Total cost to October 1, 1861.....\$11,056,791 62

INTEREST ON STATE DEBT.

The following statement shows the amounts of interest paid each year since the consummation of the arrangement with the bondholders:

In the year 1847.....	\$78,600 00
In the year 1848.....	183,730 00
In the year 1849.....	188,344 00
In the year 1850.....	188,595 00
In the year 1851.....	203,718 00
In the year 1852.....	199,784 00
In the year 1853.....	249,127 75
In the year 1854.....	298,255 52
In the year 1855.....	306,569 14
In the year 1856.....	316,674 34
In the year 1857.....	318,027 74
In the year 1858.....	317,092 63
In the year 1859.....	311,579 14
In the year 1860.....	309,543 09
In the year 1861.....	176,837 82

The interest falling due on the 1st of January, 1861, had been placed to the credit of the State Agent on the 31st of October, 1860; but a large proportion of the fund, to-wit, \$125,000, had been raised by a loan from Winslow, Lanier & Co., which was repaid to them in May, 1861.

Interest and Exchange.

Audited for 1854.....	\$3,756 50
Audited for 1855.....	5,050 00
Audited for 1856.....	3,260 00
Audited for 1857.....	3,260 00
Audited for 1858.....	4,630 00
Audited for 1859.....	7,214 32
Audited for 1860.....	8,165 66
Audited for 1861.....	4,488 28

VINCENNES UNIVERSITY BONDS.

The amounts of interest which have been paid are as follows:

For the year 1855.....	\$1,967 55
For the year 1856.....	3,925 10
For the year 1857.....	4,085 10
For the year 1858.....	3,935 10
For the year 1859.....	3,815 10
For the year 1860.....	4,205 10
For the year 1861.....	3,845 10

AUDITOR'S REPORT.

The United States Government has refunded to the State of Indiana the sum of four hundred and fifty thousand dollars in six per cent. United States Treasury Notes. They were immediately sold in the city of New York at rates varying from 96 to 96½ per cent., producing a total sum of \$432,639 30, and this sum was applied solely to the redemption of 6 per cent. Indiana war loan bonds. The bonds thus redeemed are numbered as follows:

From No. 126 to No. 405.....	280
" " 406 " " 547.....	142
" " 651 " " 680.....	30
" " 703 " " 708.....	6
" " 715 " " 744.....	30
Total.....	488

All of the denomination of one thousand dollars.

By a provision of the act authorizing the issue of these bonds, approved May 13, 1861, (Acts Special Session 1859, page 19, section 5,) it is made the duty of the financial committees of both Houses of the next General Assembly to destroy the bonds thus redeemed. But as they are coupon bonds, and without indorsement pass into the possession of any holder, the State Debt Sinking Fund Commissioners did deem it proper to prevent their passing into the hands of unauthorized holders, by ordering that they should be canceled by punching through the body of each bond three holes, of a diameter of half an inch, and running cross lines over each of the thirty-nine coupons attached to each bond. They were accordingly canceled in this manner, and are now kept in the office of the Auditor of this State, awaiting their final destruction by the aforesaid committees.

It is gratifying to say, that owing to the sagacity and foresight of the Loan Commissioners, the officers charged with the redemption of the bonds were enabled to do so on terms very favorable to the State; that is to say, they paid for them only the same amount for which they had been sold by the State, varying from 87½ to 88 9-10 per cent. per annum from the day of sale to the day of rendition, with the addition of interest at the rate of 7 per cent.

From a report, submitted to the Legislature at the Extra Session, it would seem that Governor Morton labored under the impression that the first \$100,000 charged to the "Military Fund" had been charged to the "Military Contingent Fund." Twenty thousand dollars of this being a loan to the General Government for the support of troops, made by the Governor, was properly charged to the "Military Contingent Fund." The rest was properly charged to the "Military Fund," as will appear from the vouchers on file at this office.

According to the quarterly reports of the Loan Commissioners made to this office, the bonds sold to this date amount to \$904,500, to-wit:

600 bonds of the denomination of \$1,000.....	\$600,000
304 " " " 1,000.....	304,000
1 " " " 500.....	500
Total.....	\$904,500
And with the funds obtained by the State from the General Government there were redeemed.....	488,000
Leaving outstanding on the 31st October, 1861.....	\$416,500

ABSTRACT FROM THE

A GENERAL STATEMENT of the Receipts and Expenditures during the fiscal year commencing November 1, 1861, and ending October 31, 1862.

RECEIPTS.

There was remaining in the Treasury November 1, 1861..... \$365,146 33

During the year ending October 31, 1862, the following sums have been received:

REVENUE.

On account of revenue of 1861.....	\$589,060 98	
On account of revenue of 1860.....	285 60	
On account of delinquent revenue of 1861.....	45,979 14	
On account of delinquent revenue of 1860.....	90,393 22	
On account of delinquent revenue of 1859.....	1,980 16	
		727,699 10

STATE DEBT SINKING FUND.

On account of tax of 1861.....	\$237,521 45	
On account of tax of 1860.....	1,542 65	
On account of delinquent tax of 1861.....	15,063 03	
On account of delinquent tax of 1860.....	11,008 20	
On account of delinquent tax of 1859.....	204 64	
On account of delinquent tax of 1858.....	198 00	
On account of fund by General Government.....	160,061 02	
		426,498 99

COMMON SCHOOL FUND.

On account of tax of 1861.....	\$393,962 77	
On account of tax of 1860.....	14,103 98	
On account of delinquent tax of 1861.....	23,138 47	
On account of delinquent tax of 1860.....	72,925 88	
On account of delinquent tax of 1859.....	1,174 81	
On account of delinquent tax of 1858.....	990 00	
On account of school fund interest.....	101,646 61	
On account of liquor licenses.....	35,850 04	
On account of unclaimed fees.....	1,216 07	
On account of escheats.....	57 38	
		645,066 01

COLLEGE FUND.

On account of principal.....	\$5,050 10	
On account of interest.....	4,975 26	
		10,031 36

SALINE FUND.

On account of principal.....	\$798 30	
On account of interest.....	472 62	
		1,270 92

BANK TAX FUND.

On account of principal.....	\$100 00	
On account of interest.....	244 56	
		344 56

AUDITOR'S REPORT.

SURPLUS REVENUE FUND.

On account of interest.....	\$192 44
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TREASURY FUND.

On account of interest.....	49 00
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PUBLIC INSTITUTIONS.

On account of Asylum for Deaf and Dumb.....	\$768 81	
On account of Asylum for Blind.....	1,068 86	
On account of Hospital for the Insane.....	5,350 42	
On account of State Prison South.....	22,003 16	
On account of State Prison North.....	3,294 87	
		32,486 12

MISCELLANEOUS.

On account of swamp lands.....	\$1,107 44	
On account of fees.....	2,322 94	
On account of miscellaneous fund.....	48 00	
On account of contingent fund.....	100 00	
On account of military contingent fund.....	4 30	
On account of Superintendent's fund.....	60	
On account of State Library.....	25 50	
On account of expenses Supreme Court.....	17 20	
On account of University Lands.....	1,322 03	
On account of docket fees.....	2,139 77	
On account of military fund.....	15,332 80	
On account of general fund.....	258 86	
On account of sale of laws.....	12 50	
On account of Indiana Arsenal.....	74,508 95	
On account of temporary loans.....	582,454 62	
On account of sale of bonds.....	950,002 86	
On account of suspended debt.....	13,007 68	
		1,642,666 05

Total receipts from November 1, 1861, to October 31, 1862, including balance on hand November 1, 1861..... \$3,851,450 88

DISBURSEMENTS.

The disbursements during the fiscal year ending October 31, 1862, have been as follows:

ORDINARY EXPENDITURES.

On account of Legislative expenses.....	\$3,137 60	
On account of Judiciary.....	31,379 00	
On account of Executive.....	20,801 36	
On account of Prosecuting Attorneys.....	6,798 94	
On account of State Library.....	704 84	
On account of expenses of Supreme Court.....	939 92	
On account of Indiana Reports.....	2,187 67	
On account of public printing.....	7,070 64	
On account of State House.....	1,838 35	
On account of sheriffs' mileage.....	5,004 11	
On account of contingent fund.....	2,316 76	
		\$82,179 19

MILITARY EXPENDITURES.

On account of military fund.....	\$112,767 47	
On account of State arms.....	238,417 10	
On account of Indiana Legion.....	6,907 41	
On account of Indiana Arsenal.....	74,330 53	
On account of military contingent fund.....	32,737 02	
		465,159 53

ABSTRACT FROM THE

OFFICE EXPENDITURES.

On account of Governor's office.....	\$1,983 17	
On account of Secretary's office.....	922 47	
On account of Auditor's office.....	1,186 68	
On account of Treasurer's office.....	607 32	
On account of Superintendent's office.....	544 83	
On account of Adjutant General's office.....	638 50	
	<u>\$5,883 37</u>	

PUBLIC INDEBTEDNESS.

On account of State debt interest	\$320,000 00	
On account of salary of Agent.....	3,750 00	
On account of State Debt Sinking Fund.....	259,114 54	
On account of war loan bonds.....	33,645 00	
On account of loan account.....	843,081 07	
On account of proceeds of war loan bonds refunded.....	1,617 67	
On account of interest on University bonds.....	3,995 10	
On account of interest on Sinking Fund bonds.....	71,293 18	
	<u>1,536,496 56</u>	

PUBLIC INSTITUTIONS.

On account of Hospital for the Insane.....	\$35,341 23	
On account of Asylum for the Blind.....	19,092 78	
On account of Asylum for the Deaf and Dumb.....	31,624 36	
On account of State Prison South.....	29,916 16	
On account of State Prison North.....	36,339 03	
	<u>152,313 56</u>	

TRUST FUNDS.

On account of college fund interest.....	\$10 70	
On account of college fund principal.....	2,312 69	
On account of saline fund principal.....	701 66	
On account of saline fund expense.....	1 50	
On account of professors' salaries.....	5,600 00	
On account of University lands.....	1,417 21	
On account of swamp lands.....	71 44	
	<u>10,115 11</u>	

COMMON SCHOOL FUND.

On account of distribution of fund.....	\$672,745 34	
On account of tax of 1861 refunded.....	915 35	
On account of tax of 1858 refunded.....	57 17	
On account of interest refunded.....	1,488 37	
On account of unclaimed fees refunded.....	49 50	
	<u>675,255 73</u>	

REVENUE.

On account of revenue of 1861 refunded.....	\$28,322 32	
On account of revenue of 1860 refunded.....	4,468 82	
On account of delinquent revenue of 1860 refunded.....	1,224 11	
On account of delinquent revenue of 1859 refunded.....	1 87	
On account of delinquent revenue of 1858 refunded.....	114 33	
	<u>34,131 45</u>	

STATE DEBT SINKING FUND TAX.

On account of tax of 1861 refunded.....	\$290 15	
On account of tax of 1858 refunded.....	11 44	
	<u>301 59</u>	

AUDITOR'S REPORT.

MISCELLANEOUS.

On account of distribution of laws.....	\$484 51	
On account of fuel, stationery, &c.....	1,859 95	
On account of specific appropriations.....	1,894 57	
On account of colonization.....	600 00	
On account of general fund.....	6,501 34	
On account of office rent.....	1,800 00	
	<u>\$13,140 37</u>	
Whole amount audited from November 1, 1861, to October 31, 1862.....		\$2,974,976 46

CONDITION OF THE TREASURY.

Balance in the Treasury, November 1, 1861.....	\$365,146 33	
Receipts during the year ending October 31, 1862.....	3,486,304 55	
	<u>3,851,450 88</u>	
Amount of warrants drawn on the Treasury during the year ending October 31, 1862.....		2,974,976 46
Balance in the Treasury, October 31, 1862.....		<u>\$876,474 42</u>

A STATEMENT of the several Appropriation Accounts showing the Amounts expended during the fiscal year, the balances unexpended, and appropriations overdrawn on the 31st day of October, 1862.

LEGISLATIVE EXPENSES.

Former appropriation unexpended.....	\$3,284 52
Expended during the year.....	3,137 60
Balance unexpended.....	146 92

JUDICIARY.

Appropriation.....	29,000 00
Former appropriation unexpended.....	6,474 00
Expended during the year.....	35,474 00
Balance unexpended.....	31,379 00
Balance unexpended.....	4,095 00

PROSECUTING ATTORNEYS.

Appropriation.....	7,000 00
Former appropriation unexpended.....	1,551 02
Expended during the year.....	8 551 02
Balance unexpended.....	6,798 94
Balance unexpended.....	1,752 08

EXECUTIVE OFFICERS.

Appropriation.....	18,665 00
Former appropriation unexpended.....	6,872 19
Expended during the year.....	25,537 19
Balance unexpended.....	20,801 36
Balance unexpended.....	4,735 83

PUBLIC PRINTING.

Appropriation.....	8,000 00
Appropriation, specific.....	3,000 00
Former appropriation overdrawn.....	\$876 10
Expended during the year.....	7,070 64
Balance unexpended.....	7,946 74
Balance unexpended.....	3,053 26

INCIDENTALS, FUEL, STATIONERY, &C.

Former appropriation.....	5,354 00
Expended during the year.....	1,859 95
Balance unexpended.....	3,494 65

AUDITOR'S REPORT.

STATE HOUSE.

Appropriation.....	\$1,126 00
Former appropriation unexpended.....	1,001 36
Expended during the year.....	2,127 36
Balance unexpended.....	1,835 35
Balance unexpended.....	392 01

SHERIFFS' MILEAGE.

Appropriation.....	9,000 00
Former appropriation unexpended.....	5,831 29
Expended during the year.....	14,831 29
Balance unexpended.....	5,004 11
Balance unexpended.....	9,827 18

DISTRIBUTION OF LAWS.

Former appropriation unexpended.....	1,080 42
Expended during the year.....	484 51
Balance unexpended.....	595 91

STATE PRISON SOUTH.

Appropriation.....	14,000 00
Former appropriation unexpended.....	1,755 70
Receipts.....	22,003 16
Expended during the year.....	37,758 86
Balance unexpended.....	29,916 16
Balance unexpended.....	7,842 70

STATE PRISON NORTH.

Appropriation for current expenses.....	15,000 00
Appropriation for materials.....	10,000 00
Former appropriation unexpended.....	8,044 16
Receipts.....	3,294 87
Expended during the year.....	36,339 03
Balance unexpended.....	36,339 03

STATE LIBRARY.

Appropriation.....	700 00
Former appropriation unexpended.....	6 98
Receipts.....	25 50
Expended during the year.....	732 48
Balance unexpended.....	704 84
Balance unexpended.....	27 64

INDIANA REPORTS.

Appropriation.....	3,000 00
Former appropriation unexpended.....	1,540 00
Expended during the year.....	4,540 00
Balance unexpended.....	2,187 67
Balance unexpended.....	2,352 33

ABSTRACT FROM THE
EXPENSES SUPREME COURT.

Appropriation.....	\$1,500 00
Receipts.....	17 20
	<hr/> 1,517 20
Former appropriation overdrawn.....	\$17 20
Expended during the year.....	939 92
	<hr/> 957 12
Balance unexpended.....	560 08

MILITARY CONTINGENT FUND.

Former appropriation unexpended.....	79,953 00
Receipts.....	4 30
	<hr/> 79,962 30
Expended during the year.....	32,737 02
	<hr/> 47,225 28

CIVIL CONTINGENT FUND.

Appropriation.....	5,000 00
Former appropriation unexpended.....	221 18
Receipts.....	100 00
	<hr/> 5,321 18
Expended during the year.....	2,319 76
	<hr/> 3,004 42

ASYLUM FOR THE DEAF AND DUMB.

Appropriation.....	27,500 00
Former appropriation unexpended.....	11,858 02
Receipts.....	768 81
	<hr/> 40,126 83
Expended during the year.....	31,624 36
	<hr/> 8,502 47

ASYLUM FOR THE BLIND.

Appropriation.....	16,000 00
Former appropriation unexpended.....	5,830 16
Receipts.....	1,068 86
	<hr/> 22,899 02
Expended during the year.....	19,092 78
	<hr/> 3,806 24

HOSPITAL FOR THE INSANE.

Appropriation.....	35,000 00
Former appropriation unexpended.....	10,680 58
Receipts.....	5,350 42
	<hr/> 51,631 00
Expended during the year.....	35,341 23
	<hr/> 15,689 77

AUDITOR'S REPORT.

GOVERNOR'S OFFICE FUND.

Appropriation.....	\$500 00
Former appropriation unexpended.....	1,483 90
	<hr/> 1,983 90
Expended during the year.....	1,983 17
	<hr/> 73

SECRETARY'S FUND.

Appropriation.....	1,000 00
Former appropriation unexpended.....	320 75
	<hr/> 1,320 75
Expended during the year.....	922 47
	<hr/> 398 28

AUDITOR'S FUND.

Appropriation.....	1,500 00
Former appropriation unexpended.....	287 95
	<hr/> 1,787 95
Expended during the year.....	1,186 68
	<hr/> 601 27

TREASURER'S FUND.

Appropriation.....	1,000 00
Former appropriation unexpended.....	1,511 38
	<hr/> 2,511 38
Expended during the year.....	607 32
	<hr/> 1,904 06

SUPERINTENDENT'S FUND.

Appropriation.....	750 00
Receipts.....	60
	<hr/> 750 60
Former appropriation overdrawn.....	\$000 60
Expended during the year.....	544 83
	<hr/> 545 43
Balance unexpended.....	205 17

ADJUTANT GENERAL'S FUND.

Former appropriation unexpended.....	660 99
Expended during the year.....	638 90
	<hr/> 22 09

SWAMP LAND INVESTIGATING COMMITTEE.

Former appropriation unexpended.....	1,476 00
Expended during the year.....	1,278 97
	<hr/> 197 03

ABSTRACT FROM THE

STATE ARMS.

Former appropriation unexpended.....	\$320,259 18
Expended during the year.....	238,417 10
Balance unexpended.....	81,842 08

INDIANA LEGION.

Appropriation.....	70,000 00
Former appropriation unexpended.....	69,005 18
Expended during the year.....	139,605 18
Balance unexpended.....	6,957 41

MILITARY FUND.

Appropriation.....	1,000,000 00
Refunded by the United States during the year 1861.....	432,639 30
Refunded by the United States during the year 1862.....	152,702 21
Refunded by sundry persons during the year 1861.....	8,553 45
Refunded by sundry persons during the year 1862.....	15,332 80
Amount expended from date of appropriation to October 31, 1862.....	1,609,227 76
Deduct the following sums payable out of the appropriation for military purposes:	1,531,695 16
For legislative expenses.....	\$30,000 00
For public printing.....	3,000 00
For Governor's office.....	1,500 00
For Adjutant General's office.....	1,000 00
Balance, October 31, 1862.....	35,500 00
	42,032 60

AUDITOR'S REPORT.

A STATEMENT of the Receipts and Disbursements on account of the various Trust Funds.

UNIVERSITY FUND.

Receipts.

Balance on hand November 1, 1861.....	\$4,219 12
Loans collected during the year.....	5,056 10
Interest on loans.....	4,975 26
	14,250 48

Disbursements.

Principal loaned.....	\$2,312 60
Interest refunded.....	10 70
Professors' salaries.....	5,600 00
Balance on hand October 31, 1862.....	7,923 30
	6,327 18

Loan Account.

Loans outstanding November 1, 1861.....	80,078 98
Loans collected during the year.....	5,056 10
Amount loaned during the year.....	75,022 88
Amount outstanding November 1, 1862.....	2,312 60
	77,335 48

SALINE FUND.

Receipts.

Balance on hand November 1, 1861.....	28,598 78
Loans collected during the year.....	798 30
Interest on loans.....	472 62
	29,869 70

Disbursements.

Principal loaned.....	\$701 66
Expense of Fund.....	1 50
Balance on hand October 31, 1862.....	703 16
	29,166 54

Loan Account.

Loans outstanding, November 1, 1861.....	\$8,733 21
Loans collected during the year.....	798 30
Amount loaned during the year.....	7,933 91
Amount outstanding, November 2, 1862.....	701 66
	8,635 57

ABSTRACT FROM THE

BANK TAX FUND.

Receipts.

Balance on hand, November 1, 1861.....	\$21,156 45
Loans collected during the year.....	100 00
Interest on loans.....	244 56
Balance on hand, October 31, 1862.....	21,501 01

Loan Account.

Loans outstanding, November 1, 1861.....	318 16
Loans collected during the year.....	100 00
Amount outstanding, October 31, 1862.....	3,718 16

SURPLUS REVENUE FUND.

Receipts.

Balance on hand, November 1, 1861.....	2,658 54
Interest on loans.....	192 44
Balance on hand, October 31, 1862.....	2,850 98

Loan Account.

Loans outstanding, November 1, 1861.....	1,974 65
Loans outstanding, October 31, 1862.....	1,974 65

CONGRESSIONAL TOWNSHIP FUND.

Balance on hand, same as last year.....	47 60
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Loan Accounts.

Loans outstanding, same as last year.....	250 00
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THREE PER CENT. FUND.

Balance, same as last year.....	32 13
---------------------------------	-------

INDIANAPOLIS FUND.

Balance, same as last year.....	885 41
---------------------------------	--------

TREASURY FUND.

Receipts.

Balance on hand, November 1, 1861.....	5,177 54
Interest recovered.....	49 00
Balance on hand, October 31, 1862.....	5,226 54

Loan Account.

There is outstanding of this fund one loan of.....	700 00
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AUDITOR'S REPORT.

FUND FROM ESTATES WITHOUT HEIRS.

Receipts.

Balance on hand, November 1, 1861.....	\$4,842 23
Received during the year.....	57 38
Balance on hand, October 31, 1862.....	5,899 61

SWAMP LAND FUND.

Receipts.

Balance on hand, November 1, 1861.....	76,578 45
Receipts from sales.....	1,107 44
	77,685 89

Expenditures.

Expended on account of drainage, &c.....	71 44
Balance on hand, October 31, 1862.....	77,514 45

COMMON SCHOOL FUND DERIVED FROM CURRENT TAXES AND INTEREST UPON TRUST FUNDS.

Receipts.

Balance on hand, November 1, 1861.....	313,462 94
On account of tax of 1861.....	\$393,962 77
On account of tax of 1860.....	14,103 98
On account of delinquent tax of 1861.....	23,138 47
On account of delinquent tax of 1860.....	72,925 88
On account of delinquent tax of 1859.....	1,174 81
On account of delinquent tax of 1858.....	990 00
On account of school fund interest.....	101,646 61
On account of liquor licenses.....	35,850 04
On account of unclaimed fees.....	1,216 07
On account of escheats.....	57 38
	645,066 01
	958,628 95

Expenditures.

Distributed to counties.....	\$672,745 34
Tax of 1861 refunded.....	915 35
Tax of 1858 refunded.....	57 17
Interest refunded.....	1,488 37
Unclaimed fees refunded.....	49 50
	675,255 73
Amount due from the State, October 31, 1862.....	283,273 22

STATE DEBT SINKING FUND.

Receipts.

Balance due from General Fund, November 1, 1861.....	545,189 01
Receipts of tax of 1861.....	\$237,321 45
Receipts of tax of 1860.....	1,642 65
Receipts of delinquent tax of 1861.....	15,063 03
Receipts of delinquent tax of 1860.....	11,908 20
Receipts of delinquent tax of 1859.....	204 64
Receipts of delinquent tax of 1858.....	198 00

ABSTRACT FROM THE

Refunded by the United States.....	\$152,702 21
Refunded by sundry persons.....	7,358 81
	<u>\$426,498 99</u>
	971,688 00

Disbursements.

On account of purchase of bonds.....	\$259,114 54
On account of interest on military bonds.....	33,645 00
On account of taxes refunded.....	301 59
	<u>293,061 13</u>
Balance, October 31, 1862.....	<u>\$678,626 87</u>

By an act of the General Assembly of June 4, 1861, the tax levied for State Debt Sinking Fund purposes has been appropriated, and is to be applied to the debt created under the provisions of the act of May 13, 1861, for the issue of two millions of six per cent. war loan bonds; and a like direction is given any money paid by the General Government, to indemnify the State of Indiana for any advances made in the present war for the suppression of the rebellion.

Pursuant to this law, the funds thus set aside for the special purpose of liquidating the State Debt last created, the State Debt Sinking Fund Commissioners have applied the funds thus obtained to the payment of interest and extinguishment of the six per cent. War Loan Debt, and the Auditor herewith furnishes the following account of their proceedings:

Receipts.

1861.	
Aug. 15, To proceeds of sale of \$450,000 United States Treasury notes.....	\$432,639 30
Aug. 30, To money from General Fund of the State borrowed.....	258 96
Nov. 30, To amount received of United States Quarter-Master, in redemption of bills paid by the State for military expenses.....	110,517 88
1862.	
Jan'y 7, To one year's interest on \$80,000 5 per cent. Indiana bonds held by State Debt Sinking Fund Commissioners.....	4,000 00
Jan'y 8, To amount received of United States Quarter-Master, in redemption of bills paid by the State for military purposes.....	42,184 33
June 24, To half-yearly interest on \$80,000 5 per cent. Indiana bonds, due July 1, 1862.....	2,000 00
Oct. 8, To proceeds of military bonds refunded.....	1,617 67
Oct. 31, To State Debt Sinking Fund tax for 1861 and previous years.....	266,437 97
Total.....	<u>\$859,656 11</u>

Disbursements.

1861.	
Aug. 19, By redemption of \$488,000 6 per cent. Indiana War Loan bonds, to-wit:	
From No. 126 to No. 405—280.....	377,470 83
" " 406 " 547—142.....	25,194 24
" " 651 " 680—30.....	5,038 85
" " 703 " 708—6.....	25,194 24
" " 715 " 744—30.....	
All of the denomination of \$1,000, and all redeemed for the same amount for which they had been sold, varying from 87½ to 88 9-10 per cent, with the addition of interest at the rate of 7 per cent. from the day of sale to the day of redemption.	
Nov. 28, By money (borrowed of General Fund,) refunded.....	258 86
Dec. 2, By redemption of 129 6 per cent. War Loan bonds, of the denomination of \$1,000 each—\$129,000 at 85 cents on the dollar.....	100,650 00
And interest on the same.....	657 38
These bonds are numbered as follows:	
From No. 601 to No. 631.....	31
" " 636 " 650.....	15
" " 709 " 714.....	6
" " 755 " 790.....	36
" " 811 " 845.....	35
" " 851 " 856.....	6
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1862.	
Jan'y 8, By redemption of 49 6 per cent. War Loan bonds of the denomination of \$1,000 each—\$49,000 at 85 cents on the dollar.....	41,650 00
And interest on the same.....	547 72
These bonds are numbered from No. 1,561 to 1,609.	
May 1, By half yearly interest on War Loan bonds.....	33,645 00
Aug. 14, By redemption of 6 per cent. War Loan bonds, as follows:	
From No. 1,190 to 1,214—25 of \$1,000.....	\$25,000
" " 1,792 " 1,800—9 " 1,000.....	9,000
" " 2,052 " 2,200—149 " 500.....	74,500
	<u>\$108 500</u>
Total disbursements.....	<u>106,609 43</u>
	<u>\$725,916 55</u>

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