the Auditor of Public Accounts, out of the appropriation made for that purpose.

SEC. 54. Be it further enacted, etc., That it shall be the duty of the tax collectors of the different parishes of the State, and of the Assessors for the city and parish of Orleans, in making their assessment for 1871, and every two years thereafter, to make an accurate enumeration of the youth of their respective parishes between the ages of six and twenty-one years, designating distinctly the number of each sex between these ages of six and twenty-one in each of the school districts into which the parishes may be divided, which enumeration shall be made at the time of the listing of the property for the assessment the State taxes. The tax collector or assessor shall make out duplicate lists of the enumeration so made, and deliver one to the treasurer of the parish Board of School Directors, and the other he shall immediately transmit to the State Superintendent of Public Education. He shall receive a compensation of three dollars for every one hundred children enumerated, to be paid out of the general school fund, when he shall present to the Auditor a receipt from the State Superintendent for such list of enumeration; that each assessor for the city of New Orleans shall be allowed to draw one thousand dollars, and the assessor right bank five hundred dollars on the first of April and July in advance, to be deducted from their final settlement with the Auditor of Public Accounts.

COLLECTION OF TAXES.

SEC. 55. Be it further enacted, etc., That each tax collector shall procure from the Auditor of Public Accounts as many blank licenses for trades, professions and occupations, bearing the signatures of the Auditor of Public Accounts and State Treasurer, as there may or are likely to be persons in his parish or district pursuing the taxed trades, professions and occupations, and for that purpose shall present to the Auditor of Public Accounts a list of such licenses as may be required, and receipt for the same within the first two months of every year, under the penalty of one hundred dollars, and the Auditor of Public Accounts shall furnish a sufficient number of blank licenses for that purpose.

SEC. 56. Be it further enacted, etc., That every tax collector receiving the tax lists, shall proceed to collect the taxes therein mentioned. For that purpose he shall give twenty days' notice to each taxpayer resident in the parish of the amount of taxes due by such taxpayer, except in the parish of Orleans, where the tax collector shall publish in the official journal the names of all persons [*borne*] upon the assessment rolls, with the amount due by each person, which notice shall be published five times during a period of twenty days, and shall be deemed a legal notice to said persons in contemplation of this law. Every tax collector of the parish of Orleans shall, by twenty days' publication in the official journal, in the manner provided for judicial advertisements, give public notice of the place at which he will be present from the hour of nine A. M. to three P. M. for the purpose of receiving payment from all persons indebted for taxes, which collections shall begin on the first of February, of each year, after which delay the property of any person, whether resident or non-resident, who shall have omitted or neglected to pay his taxes, shall be dealt with as hereinafter provided, and it shall be the duty of every tax collector throughout the State, to add to the list of assessment, and cause to be assessed, by two property holders, any property or taxable object omitted in the list, and he shall proceed to collect the tax due thereon, after having obtained a special written authorization therefor from the Auditor of Public Accounts.

SEC. 57. Be it further enacted, etc., That in all cases of neglect or refusal to pay their licenses or taxes of any description, by any person, firm, company or corporation doing business in this State, the tax collector may, after ten days' written notice, institute judicial proceedings to close up such establishments or places of business, until the indebtedness to the State, together with all costs, shall have been fully settled, and after ten days from date of judgment obtained against any delinquent, if the taxes or other indebtedness to the State, together with all costs, be not fully settled, the tax collector may apply for a writ to execute the judgment. Such suits in the parish of Orleans shall be instituted by the Third District Court, for the parish of Orleans, and shall have preference upon the docket thereof over all other cases.

SEC. 58. Be it further enacted, etc., That in case of refusal or neglect of property owners to pay their taxes, the tax collector shall, after twenty days' written notice in any city or corporate town, and thirty days in any parish, to the owner of the property assessed, his agent or attorney in fact, proceed according to law to obtain judgment, and to have seized and sold any property, real or personal, rights or credits, belonging to such defaulting tax payer, and all costs of such seizure and sale shall be borne by the party cast in the suit.

SEC. 59. Be it further enacted, etc., That tax collectors shall be and they are hereby authorized to give a title, in the name of the State of Louisiana, to all persons purchasing property sold in pursuance of this act, and such title shall be held and recognized by all courts in this State as valid in law, for which title the Sheriff shall be allowed the usual fee in such cases.

SEC. 60. Be it further enacted, etc., That in all cases of vacant property, or when the owners are unknown or absent, and have left no agent, the taxes on which property shall not have been paid, the Parish or District Judge shall, on the institution of suit and the application of the tax collector, appoint a *curator ad hoc*, upon whom notice shall be served, and if, within thirty days after said notice, the taxes shall not have been paid, the tax collector shall prosecute the case to judgment and execution, as in cases of abandoned lands made and provided.

SEC. 61. Be it further enacted, etc., That all lands and real property sold under the provisions of this act, shall be redeemable by the owners thereof, or their legally authorized agents, within two years from the day of sale, upon payment to the party purchasing at the tax collectors' sales of the amount of the purchase money, with fifty per cent additional and all costs, after which time, if not redeemed, the tax collector of the parish or district in which the property is situated shall, upon application of the purchaser of such property, send a detailed statement of the same to the Auditor of Public Accounts, accurately describing all metes and boundaries, giving sections or lots or parts thereof, and townships and ranges, together with the amount of each tract, and the price paid, and the Auditor of Public Accounts shall thereupon issue a deed of sale, with complete and full title, in the name of the State of Louisiana, to the purchaser, under his seal of office, which deed shall vest the title completely and fully in the said purchaser, or his heirs, and shall be recognized as prima facie evidence by all courts of this State.

SEC. 62. Be it further enacted, etc., That all lands sold in pursuance of this act, or at any other judicial sale, shall be divided in accordance with article one hundred and thirty-two of the constitution, and the cost of the survey for the purpose of division shall be charged and paid with the other costs; and it shall be the duty of the executive officer making the sale to carry out this provision under the penalty of forfeiting all his costs in the suit or proceeding in which he shall have neglected this duty; and liability to suit in damages by any person injured by his failure to perform it; and any judicial sale without this division, where the property is sufficiently extensive to admit of such division, shall be null and void.

SEC. 63. Be it further enacted, etc., That the tax collector shall demand payment of all taxes assessed on companies, incorporated or not, from the president, secretary or agent, or other officer representing any such companies, and if not paid, shall proceed to the collection thereof in the same manner as in other cases.

SEC. 64. Be it further enacted, etc., That if any person owing any taxes has removed from one parish to another, not leaving sufficient property to pay his taxes, the collector to whom the taxes are due shall be authorized to make out the bill, and certify to the correctness of the same, under oath, and forward it to the tax collector of the parish to which the said delinquent taxpayer has removed, or in which he may have property, whose duty it shall be to proceed to the collection of the amount due, in the same manner as is provided in the case of resident delinquent taxpayers.

SEC. 65. Be it further enacted, etc., That on the second Monday of November in each year, it shall be the duty of every tax collector in every parish of the State to render to the Parish Recorder thereof, and in the city of New Orleans to the Recorder of Mortgages, and for that part of the parish of Orleans on the right bank of the Mississippi river to the Justice of the Peace of that district, a list, in alphabetical order, of all lands or lots within his parish or district on which all taxes have not been paid by the owners thereof; and he shall distinctly set forth that, after diligent inquiry, he could not find other property liable to seizure and sale sufficient to pay the taxes due, which list shall contain a minute and particular description of the lands and lots therein set forth.

The following oath shall be attached to such list:

I, ———, tax collector of ——— parish, or district, do solemnly swear that the taxes on the lands or lots in the above list have not been paid by the owners thereof for the year ———; that I have received no part of the same, and that, after diligent inquiry, I have found no other property liable to seizure and sale for the same. So help me God.

A B,
Tax Collector, ——— parish.

SEC. 66. Be it further enacted, etc., That the Parish Recorder, Recorder of Mortgages and Justice of the Peace, upon the return of such lists with the oath or affirmation aforesaid, shall, within fifteen days thereafter, record the same, and send a certified copy to the Auditor of Public Accounts. In the parishes of Orleans and Jefferson said certified copies shall be sent to the Auditor of Public Accounts on or before the fourth Monday of November of each year.

SEC. 67. Be it further enacted, etc., That the delinquent list and verification, when filed in the office of Auditor of Public Accounts, shall be entered by him on a record kept for that purpose, and from the day of filing the State of Louisiana shall have a mortgage upon the immovable and a lien upon the movable property of such delinquent; and it shall be the duty of the Auditor of Public Accounts to cause the same to be recorded regularly in the office of the Recorder of Mortgages; which mortgage may be legally foreclosed, and which lien may be legally enforced by the Auditor of Public Accounts in a competent court of justice, on behalf of the State.

SEC. 68. Be it further enacted, etc., That every collector of taxes shall deliver to the person paying the same a receipt, specifying the particular property on which, and the purpose for which such tax shall have been paid, for what year, and the date of such payment.

SEC. 69. Be it further enacted, etc., That all tax collectors are hereby required to mark on their respective rolls of assessments the word "paid" opposite the name of every taxpayer who has paid his or her taxes.

SEC. 70. Be it further enacted, etc., That on the production of the receipt of the tax collector, duly made and bearing date prior to the tax collector's return, as herein required, for the taxes for the year in which any of the said lands may have been returned delinquent, the Auditor of Public Accounts shall furnish the owner of such receipt a certificate that the lien or mortgage has been erased, and shall recharge the tax collector with the taxes thereon and costs, together with fifty per cent damages, to be collected as any other tax for which such tax collector may be in default.

SEC. 71. Be it further enacted, etc., That the Recorder shall be paid, on the warrant of the Auditor of Public Accounts, duly registered in his office, at the rate of twenty cents per hundred words, for each delinquent list, in full compensation; but the Auditor of Public Accounts shall not issue his warrant for such compensation unless the Recorder shall present to him the certificate of the amount due him for such service.

SEC. 72. Be it further enacted, etc., That the several collectors of taxes in making their returns to the Auditor of Public Accounts of money collected for State taxes, to be paid into the treasury, shall state separately in such return the amount collected on land or other property, the amount collected for school purposes, and also the poll tax. The Auditor of Public Accounts shall furnish suitable blanks for making such returns.

SEC. 73. Be it further enacted, etc., That the following compensation and fees are hereby allowed to tax collectors for collecting the taxes levied on the assessment rolls, to be computed on the sums actually collected and paid into the State Treasury, to wit: In all parishes, except Orleans, State collectors shall receive ten per cent commission on all taxes and licenses collected by them and paid into the State treasury. In the parish of Orleans, tax collectors shall receive, on all taxes and licenses collected by them in the First and Second Districts and paid into the State treasury, a commission of three per cent; on every seizure one dollar and fifty cents; on every notice to taxpayers twenty cents. In the Third and Fourth Districts, tax collectors shall receive on all taxes and licenses collected by them and paid into the treasury, a commission of five per cent; on every seizure two dollars; on every notice to taxpayers twenty cents.

SEC. 74. Be it further enacted, etc., That whenever any tax collector in the parishes of Orleans and Jefferson shall make it appear to the satisfaction of the Auditor of Public Accounts that any person assessed for taxes within his parish or district has become insolvent or left the parish or district, without leaving sufficient property to pay his taxes, the Auditor of Public Accounts shall credit said tax collector with with the amount of said taxes, and whenever any tax collector in any of the other parishes shall make it appear to the satisfaction of the recorder of his parish that any person assessed for taxes in his parish has become insolvent or has left the parish without leaving sufficient property to pay his taxes, and the Parish Recorder has certified the same to the Auditor of Public Accounts, with the list of persons so taxed and the amount due, the Auditor of Public Accounts shall credit said tax collector with the amount of said taxes.

SEC. 75. Be it further enacted, etc., That within the first five days of every month it shall be the duty of the tax collectors in and for the parishes of Orleans and Jefferson to have their respective accounts settled for all taxes collected or moneys received on account of the State during the preceding month, and to pay the same over to the State Treasurer, and the amount collected for parish purposes shall be paid to the parish treasurer, and for that purpose the tax collectors shall make and transmit to the Auditor of Public Accounts a statement whether they have or have not collected any taxes or licenses within the preceding month; and with an oath taken and subscribed appended thereto, that the same contains a faithful account of all taxes collected and amount received, if any, from licenses to persons pursuing trades, professions, or taxed occupations, and it shall be the duty of the several tax collectors of the other parishes of this State to have their accounts settled, and to make a payment and statement in like manner, within the first five days of April, July and October for all taxes collected and moneys received for licenses for the preceding quarters, and payment and statement for the last quarter shall be made at the time prescribed for the final settlement of the year.

SEC. 76. Be it further enacted, etc., That all tax collectors shall make their final settlements with the Auditor of Public Accounts within ten days after the tenth day of December of each year, and any collector failing to comply with this section shall be considered a defaulter, and shall be proceeded against as herein provided.

SEC. 77. Be it further enacted, etc., That if any collector shall fail or neglect to make settlement as provided for by this act, or any other law, and to pay the amount due into the treasury and obtain the Treasurer's receipt therefor, he shall forfeit the commission allowed him by law, and interest at the rate of two per cent per month on the sum withheld, to be computed from the time the same ought to have been paid until actual payment, and the Auditor of Public Accounts shall charge said delinquent accordingly, and immediately after such delinquency shall occur, require the District Attorney of the district or parish wherein such tax collector may perform his functions, to proceed against such collector and his securities, by rule, before any court of competent jurisdiction, after three days notice, for the recovery of the amount due by the tax collector. The suit shall have precedence on the docket of the court, whenever it may be instituted, over all other cases.

SEC. 78. Be it further enacted, etc., That the District Attorney, collecting money by virtue of the proceedings contemplated in the preceeding section, or by any other law now in force, or that may hereafter be enacted, shall receive two and a half per centum on the amount thereof, as a compensation for collecting and paying the same into the State treasury; and any District Attorney failing or refusing to return said money, as soon as collected, into the State treasury, shall be subject to criminal prosecution, and, in addition to the penalties already provided by law for the punishment of fraud and breach of trust, he shall, upon conviction, have his name stricken from the roll of attorneys, and be prohibited ever afterwards from practicing law in this State.

SEC. 79. Be it further enacted, etc., That in case of the death or absence of any tax collector, or of his failure, from any cause, to pay the taxes into the treasury within the period prescribed by law for the final settlement, his securities shall be authorized to take into their possession the list of the taxes remaining unpaid, and collect the same in the same manner as the collector would do, until his successor is appointed and qualified, when the securities shall make a final settlement with the Auditor of Public Accounts, as provided by law for the settlement of tax collectors.

SEC. 80. Be it further enacted, etc., That any assessor, or member of the Board of Assessors, or tax collector, refusing or failing to do his duty, as prescribed by this act, shall be dismissed from office by the Governor.

SEC. 81. Be it further enacted, etc., That any tax collector, or person collecting, or attempting to collect any licenses or taxes, in the name of the State of Louisiana, without having duly qualified and given bond in accordance with law, shall be subject to a fine of not less than one thousand dollars, nor more than five thousand dollars, and be imprisoned not less than two nor more than five years at hard labor. It shall be the duty of the Attorney General in the parish of Orleans, and of the District Attorney in the other parishes or districts of the State, upon information from the Auditor of Public Accounts, to prosecute all such cases in their respective parishes or districts, for which a fee of fifty dollars upon each conviction shall be paid to the attorney prosecuting.

SEC. 82. Be it further enacted, etc., That all outgoing tax collectors, except those in the parish of Orleans, shall hand over to the recorders of their several parishes their lists of all unpaid or delinquent taxes as soon as they retire or are removed from the office of tax collector; and all outgoing tax collectors for the parish of Orleans shall, without delay, hand over their respective lists of delinquent or unpaid taxes to the Auditor of Public Accounts, who shall deliver them to the newly appointed tax collectors as soon as they are qualified according to law for entering upon the duties of tax collectors. In the several parishes of the State, other than the parish of Orleans, the recorders shall deliver to the newly appointed tax collectors the delinquent or unpaid tax lists which were deposited with them by the outgoing tax collectors, on the order of the Auditor of Public accounts, certifying that said collectors have qualified in accordance with law.

SEC. 83. Be it further enacted, etc., That the recorders of mortgages of the several parishes of this State are hereby authorized to cancel all bonds or mortgages registered against tax collectors or assessors, upon the production of a certificate from the Auditor of Public Accounts of their having paid into the State treasury all moneys collected by them, by virtue of their offices aforesaid, and for the faithful collection whereof the bonds or mortgages, as the case may be, were given; or for the faithful performance of their duties as assessors, when certified by the Auditor of Public Accounts that they have fulfilled said duties in accordance with law; provided that the Auditor of Public Accounts shall not give a quietus to any collector until he is satisfied that the delinquent list returned is correct.

SEC. 84. Be it further enacted, etc., That the tax collector shall be collector of all parish taxes, and shall have the same power to enforce the collection of parish taxes as of State taxes. The tax collectors throughout the State shall receive the same rate of commission for collecting the parish taxes that is prescribed by law for the collection of State taxes.

SEC. 85. Be it further enacted, etc., That whenever any person charged with the collection of parish taxes shall fail to pay over the taxes collected by him, within thirty days after being required to do so by the Police Jury or other parochial authority, by a written demand served by any constable of the parish, the Police Jury or other parochial authority shall have the right, on instituting suit and filing in the office of the clerk of the District Court a certified copy of his bond and the return of the constable, showing the demand made on him to obtain executory process from the court against the collector for the amounts which he may have so collected and failed to pay over; and any property sold under it shall be sold for cash, and said collector shall be otherwise punished according to law.

SEC. 86. Be it further enacted, etc., That the fiscal year shall begin on the first of December and end on the thirtieth day of November of each and every year, and this designation of the fiscal year shall apply to the year ending on the thirty-first day of December, A. D. 1870. And it shall be the duty of the State Treasurer, Auditor of Public Accounts, Superintendent of Public Education, and all other officers charged with the receipt, expenditure or safe keeping of the public moneys, to make a detailed and accurate statement thereof to the Governor of this State, on or before the fifteenth day of January of each and every year, to be by the Governor submitted to the General Assembly with his annual message.

SEC. 87. Be it further enacted, etc., That an inspection and thorough examination shall be had of the State treasury, whenever deemed necessary, by a committee of the General Assembly, or the Finance Committee of either house thereof, authorized by a resolution for that purpose, or by a committee of persons, not members of the General Assembly, appointed by resolution of the General Assembly. And it shall be the duty of the Governor, at least once every three months, or oftener, if in his opinion the public interest require it, to appoint some competent and trustworthy accountant of the highest ability and skill, who shall immediately, without previous notice or intimation of such intended examination and inspection proceed to make a thorough examination of all the books, vouchers, accounts, records, bonds, securities, claims, assets and effects, which are or should be in the treasury, and shall count all moneys in the treasury, or deposited in the proper depository to the credit of the State Treasurer as such, and compare the books, vouchers, accounts, records, etc., with those of the Auditor of Public Accounts, all of which it is hereby made the duty of the Auditor of Public Accounts to place at their disposal on demand. The State Treasurer shall, upon demand, submit to the inspection of such accountant, or to the committee of the General Assembly, or of either branch thereof, all his books, vouchers, accounts, records and other papers, together with all vaults, safes, rooms or other apartments of his office. The Treasurer, or any of his clerks, or the Auditor of Public Accounts may be sworn by any of the persons making the examination, either of whom is hereby authorized to administer oaths for that purpose. They shall answer all questions propounded by such examiners or either of them, touching the condition of the treasury, and such examiners, whether appointed by the General Assembly or either branch thereof, or by the Governor, are hereby empowered to compel the attendance of witnesses, send for persons and papers, and punish for contempt, in the same manner as courts of record. If, on counting the money in the treasury and to the credit of the Treasurer, as such, in the depository of the State funds, and making such examination there shall be found the full sum required by the accounts of the Auditor as well as the accounts, books and legal vouchers of the Treasurer, together with all the other property, bonds, securities, claims, assets and effects belonging to the State, and which should be in the custody and possession of the Treasurer, the said accountant shall certify the same over his official signature, in writing, in triplicate, one of which certificates shall be recorded in the books of the Treasurer, and by him filed in his office, and one shall be recorded and filed by the Auditor, and one shall be furnished to the Governor in the executive office, and be recorded and filed therein; and the accountant so appointed, on performing the duties herein required, shall be paid by the Governor, out of his contingent fund, for his services such compensation, together with his necessary traveling expenses, if any there should be, as the Governor may deem just and reasonable, provided the time occupied in any such examination shall not exceed twenty days, and and the traveling expenses shall be whatever he shall have actually expended, of which he shall furnish a detailed statement; and every certificate, as herein provided, shall also contain a statement of the exact amount of money so found and counted in the treasury, or deposited in the proper depository to the credit of the State Treasurer as such, and the exact amount belonging to each particular fund, together with a schedule of all the other property of the State, as above described, which certificate shall be published in the official journal of the State.

SEC. 88. Be it further enacted, etc., That if any officer or other person charged with the collection, receipt, safe keeping, transfer or disbursement of the public money, or any part thereof, belonging to the State, or to any parish or organized city or village in this State, shall convert to his own use, or to the use of any other person or persons, body corporate, association or party whatever, in any way whatever, or shall use by way of investment in any kind of security, stock, loan, property, land or merchandise, or in any other manner or form whatever, or shall loan, with or without interest, to any company, corporation, association or individual, or shall deposit with any company, corporation or individual, except the bank selected by proper authority in which to deposit the funds of the State, any portion of the public money, or any other funds, property, bonds, securities, assets or effects of any kind received, controlled or held by him for safe keeping, transfer or disbursement, or in any other way or manner, or for any other purpose; or if any person shall advise, aid, or in any manner participate in such act, every such act shall be deemed and held in law to be an embezzlement of so much of the said moneys and other property, as aforesaid, as shall be thus converted, used, invested, loaned, deposited or paid out as aforesaid, which is hereby declared to be a high crime and misdemeanor, and, upon indictment and conviction thereof before any court of this State having competent jurisdiction, such officer or person or persons shall be sentenced to imprisonment in the penitentiary, and kept at hard labor for a term of not less than one year nor more than twenty one years, according to the magnitude of the embezzlement, and also to a fine equal to double the amount of money or other property so embezzled as aforesaid, and the judgment inflicting the fine, when duly recorded, shall operate as a mortgage on all of the estate of the person so convicted and sentenced, for the use only of the party or parties, person or persons, whose money or other funds, property, bonds or securities, assets or effects of any kind as aforesaid, have been so embezzled; and the said mortgage shall be recorded by the clerk of the court in favor of such person or persons, party or parties; and in all cases such fine, so operating as a judgment, shall only be released or entered as satisfied by the party in interest as aforesaid. Any failure or refusal to pay over or to produce the public money, or any part thereof, by any officer or other person, under this act, charged with the collection, receipt, transfer, disbursement or safe keeping of the public money, or any part thereof, whether belonging to the State or any parish or organized city or incorporated village in this State, or any other public money whatever; or any failure to account to, or to make settlement with, any proper and legal authority, of the official accounts of such officer or person, shall be held and taken as *prima facie* evidence of such embezzlement. And upon the trial of any such officer or person for embezzling public money under the provision of this act, it shall be sufficient evidence for the purpose of showing a balance against such officer or person, to produce a transcript from the books of the Auditor of Public Accounts, or the Recorder of the parish, or the records of the Police Juries of the several parishes of this State, or the Controller, or such other officer having charge of the records of any organized city or incorporated village in this State, and the refusal of any such officer or person, whether in or out of office, to pay any draft, order or warrant which may be drawn upon him by the proper officer, for any public money in his hands, no matter in what capacity the same may have been received or may be held by him, or any refusal by any person or public officer named in this act to pay over to his successor any public moneys or securities promptly, on the legal requirement of any authorized officer of the State, parish, city or incorporated village, shall be taken on the trial of any indictment against such officer or person for embezzlement, as prima facie evidence of such embezzlement.

SEC. 89. Be it further enacted, etc., That if at the time of any inspection and examination of the State treasury, as provided by this act or by law, or at any other time, there should be any deficiency of money or of other funds or property in the treasury, or if there should at any time be an act of breach of trust or embezzlement, as described by this act, committed by the State Treasurer, such fact shall be immediately reported to the Governor by any one or all of the members of the Board of Inspection, as herein provided, or by any other person or persons, and the Governor, on receiving such report, shall, with the concurrence of the Auditor of Public Accounts, if they find the facts so reported to them to be true, forthwith make affidavit against the Treasurer, charging him with the crime or crimes, offense or offenses committed, and, upon the arrest of the accused, his official functions shall be suspended; and the Governor shall appoint a Treasurer pro tempore; and should the accused be convicted, he shall remain suspended until the close of the next session of the Legislature, when, if not removed by impeachment, he shall resume his duties as Treasurer.

SEC. 90. Be it further enacted, etc., That if at the time of any inspection and examination of the office, receipts, books, vouchers and business of any collector, receiver of sales of public lands, register of any State land office; or any other officer or agent of the State, or person having an office, as provided by this act, or if at any time the inspector of such office, or any other person or persons shall discover any evidence of embezzlement or breach of trust, as described in this article, or fraud in the business transactions or records, books or vouchers of any such office, such inspector or other person shall immediately report the same to the Governor and it shall be the duty of the Governor, or in his absence from the seat of government, it shall be the duty of the Lieutenant Governor, if he is satisfied of the truth of the report so made, to forthwith cause the arrest of such collector, receiver or register, or officer, or agent, or person, or persons, whose official functions and powers shall thereupon be suspended; and such collector, or receiver or register, or officer, or agent, or person or persons, shall be held in bonds, with good security, in an amount at least double his official bonds, or if he has given no official bonds, then in bonds in such an amount and with such good security as shall be to the satisfaction of the court before which proceedings are had, to abide his trial on the charges made against him; and on failure to furnish such bond and security he shall be kept in safe confinement until such trial be had. And the Governor, immediately on such arrest, shall proceed to appoint some competent and trustworthy person to fill such office pro tempore, who, on being qualified by having given bond and taken the proper oath of office, according to the requirements of the law, shall be vested with all the functions and powers, and be subject to all the duties and liabilities of such collector, or receiver, or register, or officer, or agent, or person aforesaid.

SEC. 91. Be it further enacted, etc., That a thorough and critical inspection and examination shall be made as often as once in every six consecutive months, or oftener if the Auditor of Public Accounts shall judge necessary, of all the receipts and business, books and vouchers of each collector, and each receiver and each register of the State land office, and every other State officer or agent having an office in which the business of the State is attended to, done or performed, as required to be attended to, done or performed. And for this purpose the Auditor of Public Accounts is hereby authorized and required, as often as once in every six consecutive months in each year, to appoint some well qualified and trustworthy accountant or accountants, who shall, under instructions to be furnished him or them in writing by the Auditor of Public Accounts, proceed, without having given any previous notice, knowledge or information of said intended inspection or examination, to the office of such collector, or receiver, or register, or officer, or agent, and enter said office and make a thorough and complete inspection and examination of the books, papers, records and vouchers of said office, and ascertain whether the business and duties thereof have been performed in good faith, and with full ability and capacity by each collector, receiver, register, officer or agent; and if such is found to be the case, such inspector or inspectors shall certify the same to the Auditor of Public Accounts in writing; provided, the entire cost of any such examination shall not exceed one hundred dollars and the actual traveling expenses, if any such are incurred, of which a detailed statement shall be made by the inspector so employed.

SEC. 92. Be it further enacted, etc., That all inspectors, other than officers whose official oath embraces this duty, as provided for by this act, or by law, shall, before entering upon the discharge of their duties, take an oath or affirmation, before some officer qualified to administer such oath or affirmation that he will faithfully and impartially, without favor, fear or prejudice, make a true, thorough and critical inspection of the office or offices, mentioning them, to the inspection of which he has been appointed. And a willful failure so to inspect any such office, shall subject such inspector to all the pains and penalties of perjury.

SEC. 93. Be it further enacted, etc., That each inspector herein provided, or provided by law, when in the execution of his duties as inspector, is empowered to take testimony of any State, parish, city, or village treasurer or officer, or any other person or persons he may think proper, in regard to anything or matter connected with any such treasury or office, as he is required to inspect. And for that purpose any such inspector is hereby vested with full power to administer an oath or affirmation to any such treasurer, officer, or person, at the time of any such inspection. And all such treasurers, officers or persons, shall answer in writing, and over their proper signatures, all questions propounded by such inspector, and such oath or affirmation, so taken, shall have all the validity, and subject the party taking the same to all the pains and penalties attached to an oath or affirmation, duly administered to a witness in any cause, in any court of justice in this State.

SEC. 94. Be it further enacted, etc., That any hindrance to or attempt to hinder, or any obstruction to, or attempt to obstruct any inspection or examination of the State treasury, parish treasury, city or village treasury, or any office, as provided by this act, or by law; and any hindrance to or attempt to hinder any one of the inspectors provided by law, or any committee appointed by joint resolution of the General Assembly, or any committee appointed by a resolution of either branch of the General Assembly, from entering into any one of the said treasuries or offices which they are appointed and required to inspect as aforesaid, shall be deemed and held in law to be high misdemeanor. And any State Treasurer, parish recorder or treasurer, city or village treasurer, or officer or agent, or person so offending, upon conviction thereof, shall be removed from office, and fined not less than twenty dollars nor more than five thousand dollars, at the discretion of the court. While the trial is pending; if the accused be a public officer, he shall be suspended; and the Governor shall appoint an incumbent pro tem., who shall assume all the duties and exercise all the powers, and be entitled to all the emoluments, and subject to all the penalties of the suspended officer.

SEC. 95. Be it further enacted, etc., That it is hereby made the especial duty of the Attorney General to prosecute for all violations of this act committed, done or suffered, performed by any State officer, or by any person acting by or under the authority of the State, or by or under the authority of any officer or agent thereof. And it is hereby made the especial duty of each and every District Attorney, in each and every parish in this State, to prosecute for all violations of this act committed, done, suffered or performed by the treasurer of the parish, treasurer of any organized city or incorporated village, or any other individual or person within the district or parish of, in or for which he is such District Attorney.

SEC. 96. Be it further enacted, etc., That it is hereby made the duty of the State Treasurer and Auditor of Public Accounts, conjointly, to make out and cause to be published in at least two papers of general circulation at the seat of government, a sworn statement of the exact amount of money existing in the State treasury at the close of business, on the last business day of each and every month, particularly specifying in such statement the amount belonging to each particular fund. Such statement shall be signed by the said officers, and the expense of such publication shall be paid by the Auditor of Public Accounts out of the contingent fund of his office. And if it should at any time appear that any such statements were false or untrue in regard to amount of money then on hand in the state treasury, the said Treasurer and Auditor making the same, shall, without regard to lapse of time, be held guilty of a breach of trust and high misdemeanor, and on trial by indictment and conviction thereof, before any court of competent jurisdiction, shall be sentenced by the court before which such trial and conviction shall be had, to the same punishment as is provided in and by this act, or by law, for the punishment of embezzlement or breach of trust.

SEC. 97. Be it further enacted, etc., That on the first Monday of January, annually, the State Treasurer shall make out and cause to be published, over his official signature, once a week for one month, in two newspapers of general circulation, published at the seat of government, a condensed tabular statement, exhibiting the receipts and expenditures of the public money during the fiscal year next preceding, and in such statement he shall particularly specify the amount of money in the State treasury, at the beginning of said fiscal year, the amount received within said fiscal year, from each of the several sources of revenue, carefully distinguishing the same, and the amount paid out under each of the various legislative appropriations during the same period, the balance remaining to the credit of each particular fund, and the total amount remaining in the treasury at the close of the fiscal year, and the expense of such publication shall be paid by warrant or warrants drawn by the Auditor on the Treasurer, particularly specifying the same and the amounts of such publications, duly authenticated and receipted, shall be filed by the Auditor in his office.

SEC. 98. Be it further enacted, etc., That whenever the term of office of any State treasurer or any treasurer of any parish, organized or incorporated city, or village in this State shall have expired, or he shall have resigned, died or have been removed from office, he, or in case of his death or incapacity, his legal representative, shall immediately make a full settlement with the Auditor of Public Accounts, or the Police Jury of any parish, or the city or village council of any organized or incorporated city or village in this State, as the case may be, of and concerning all moneys paid into and out of such treasury since his last previous settlement, which settlement shall be so made as clearly to exhibit on what account and for what purpose such payment, either into or out of the treasury, shall have been made; and in case of payments out of the treasury, on account of what appropriation every such payment was made; and the Auditor shall certify to the incoming treasurer the several sums to be paid over to him by the outgoing treasurer on account of such appropriation that shall not have been fully paid, and also the sum to be paid on general account; and the outgoing treasurer or his legal representives shall forthwith pay over to his successor the several sums of money so certified, and also to deliver to him all the books, accounts, vouchers, official papers and correspondence of whatever kind, together with all the property, bonds, securities, claims, assets and effects belonging to the State or to any parish or organized or incorporated city or village in this State, as the case may be; neither the outgoing treasurer nor his securities shall be discharged from his or their liability to the State or to any parish, city or village in this State, as the case may be, until such settlement, payments and delivery of books, accounts, vouchers, official papers, property, bonds, securities, claims, assets, and effects, and other papers and correspondence hereinbefore enumerated shall have been made.

SEC. 99. Be it further enacted, etc., That if the State Treasurer, or any parish treasurer, or the treasurer of any organized city or incorporated village, in this State, shall pay out any public money in any other manner than is provided by law, or by any ordinance adopted by the police jury of said parish, or by the city or town council of said organized city or incorporaten village, every such treasurer, upon conviction thereof before any court of competent jurisdiction, shall forfeit and pay for every such offense a fine of not less than twenty nor more than five thousand dollars, at the discretion of the court trying the same.

SEC. 100. Be it further enacted, etc., That all laws or parts of laws on the subject of raising revenue, or the administration of the same, contrary to or inconsistent with this act, be and the same are hereby repealed.

SEC. 101. Be it further enacted, etc., That this act shall take effect from and after its passage.

(Signed) MORTIMER CARE,
Speaker of the House of Representatives.
(Signed) OSCAR J. DUNN,
Lieutenant Governor and President of the Senate.
Approved March 16, 1870.
(Signed) W. C. WARMOTH,
Governor of the State of Louisiana.
A true copy:
GEO. E. BOVEE,
Secretary of State.

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