

L E T T E R
FROM
THE SECRETARY OF THE TREASURY,

TRANSMITTING

In response to the resolution of January 29, a statement showing the amount of Indian trust funds invested in State bonds which have not been paid at maturity, etc.

FEBRUARY 10, 1890.—Referred to the Committee on Indian Affairs and ordered to be printed.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., February 8, 1890.

SIR: I am in receipt of the resolution of the Senate of the 29th ultimo, calling for a statement showing the amount of the Indian trust funds invested in State bonds which have not been paid at maturity, the amount of interest due thereon, the States which issued such bonds, and the date of defalcation on the part of each State; also for a list of the States in which the direct tax levied by the act of August 5, 1861, has not in whole or in part been collected, and the amount remaining uncollected in each State.

In reply thereto I have the honor to transmit herewith statements from the records of this Department upon the matters in question.

It is suggested that further information in regard to the amount of Indian trust funds invested in State bonds may be obtained from the Secretary of the Interior.

Respectfully, yours,

W. WINDOM,
Secretary.

The PRESIDENT OF THE SENATE.

INDIAN TRUST FUNDS.

Statement of principal, accrued interest, and amount of State bonds in the Indian trust fund on which interest is in default, computed to January 1, 1890.

State.	Principal.	Interest.		Total.
		From—	Amount.	
Arkansas.....	\$168,000.00	Jan. 1, 1874.....	161,280	\$329,280.00
Florida.....	132,000.00	Various dates from Jan. 1, 1861, to July 1, 1862.	258,160	390,160.00
Louisiana.....	37,000.00	Oct. and Nov., 1873.....	35,940	72,940.00
North Carolina.....	45,000.00	Oct., 1860, Apr., 1861.....	78,135	123,135.00
South Carolina.....	122,000.00	July 1, 1860.....	215,940	337,940.00
Tennessee.....	314,666.66 $\frac{2}{3}$	Jan., 1870, to July, 1876.....	315,985	630,651.66 $\frac{2}{3}$
Virginia.....	541,000.00	Jan., 1861, to July, 1876.....	439,140	980,140.00
Total.....	1,359,666.66 $\frac{2}{3}$		1,504,580	2,864,246.66 $\frac{2}{3}$

SUMMARY.

Principal.....	\$1,359,666.66 $\frac{2}{3}$
Interest.....	1,504,580.00
Total.....	2,864,246.66 $\frac{2}{3}$

Statement of principal, accrued interest, and amount of State bonds belonging to the United States on which interest is in default, computed to January 1, 1890.

State.	Principal.	Interest.		Total.
		From—	Amount.	
Arkansas.....	\$625,000.00	Various dates from Jan. 1, 1842, to } July 1, 1876.	\$1,483,845	\$2,108,845
North Carolina.....	13,000	Oct., 1871.....	14,235	27,235
South Carolina.....	3,000	July 1, 1860.....	5,310	8,310
Tennessee.....	21,000	Jan. 1, 1860, to Jan. 1, 1880.....	21,050	42,050
Virginia.....	53,800	Jan., 1861, to July, 1876.....	54,738	108,538
Total.....	715,800		1,579,178	2,294,978

SUMMARY.

Principal.....	\$715,800
Interest.....	1,579,178
Total.....	2,294,978

OFFICE TREASURER UNITED STATES,
February 4, 1890.

Statement of the direct tax levied under act of August 5, 1861, showing the amount collected and the amount remaining uncollected in each State, etc.

States and Territories.	Direct tax apportioned, act of August 5, 1861.	Credits allowed by the accounting officers.			Balance uncollected and due to the United States.	Payment assumed by the States, etc.	Payments of cash deposits made directly by the States, etc.	Payments by set-off of claims allowed to the States, etc.	Amounts paid back to the States, etc.	Remarks.	
		Cash deposited per covering warrants.	15 per cent. allowed.	Other credits.							Total amounts credited.
California	\$254,538.67	\$247,941.13	-----	a\$6,597.54	\$254,538.67	Balanced..	By the legislature ..	\$247,445.41	\$495.72	\$31,583.26	Paid under act of July 7, 1884 (23 Stat., 239), on assessment of 15 per cent.
Colorado	22,905.33	22,189.96	-----	-----	22,189.96	\$715.37	-----	-----	22,189.96	-----	
Connecticut	308,214.00	261,981.90	\$46,232.10	-----	308,214.00	Balanced..	By the legislature ..	-----	261,981.90	-----	
Dakota	3,241.33	3,241.33	-----	-----	3,241.33	do	-----	-----	3,241.33	-----	
Delaware	74,689.33	70,772.02	-----	-----	74,633.33	do	-----	-----	-----	-----	Direct tax collected by collector of internal revenue.
Dist. of Columbia	49,437.33	49,437.33	-----	-----	49,437.33	do	-----	49,437.33	-----	-----	
Illinois	1,146,551.33	974,568.63	171,982.70	-----	1,146,551.33	do	By State officers....	-----	974,568.63	-----	
Indiana	904,875.33	769,144.03	135,731.30	-----	904,875.33	do	do	-----	769,144.03	-----	
Iowa	452,088.00	384,274.80	67,813.20	-----	452,088.00	do	By the legislature ..	-----	384,274.80	-----	
Kansas	71,743.33	71,743.33	-----	-----	71,743.33	do	-----	-----	71,743.33	10,761.50	15 per cent. paid back to State, act of August 5, 1882 (22 Stat., 260).
Kentucky	713,695.33	606,641.03	107,054.30	-----	713,695.33	do	By the legislature ..	-----	606,641.03	-----	
Maine	420,826.00	357,702.10	63,123.90	-----	420,826.00	do	do	-----	357,702.10	-----	
Maryland	436,823.33	371,299.83	65,523.50	-----	436,823.33	do	do	371,299.83	-----	-----	
Massachusetts	824,581.33	700,894.14	123,687.19	-----	824,581.33	do	do	-----	700,894.14	-----	
Michigan	501,763.33	426,498.83	75,264.50	-----	501,763.33	do	do	-----	426,498.83	-----	
Minnesota	108,524.00	92,245.40	16,278.60	-----	108,524.00	do	do	47,030.17	45,215.23	-----	
Missouri	761,127.33	646,958.23	114,169.10	-----	761,127.33	do	do	c 646,958.23	-----	-----	
Nebraska	19,312.00	4,281.60	-----	d 15,030.40	19,312.00	do	-----	-----	4,281.60	-----	
Nevada	4,592.67	4,592.67	-----	-----	4,592.67	do	By the legislature ..	4,592.33	.34	688.90	15 per cent. paid back to State, act July 7, 1884 (23 Stat. 239).
New Hampshire	218,406.67	185,645.67	32,761.00	-----	218,406.67	do	do	-----	185,645.67	-----	
New Jersey	450,134.00	382,614.83	67,519.17	-----	450,134.00	do	do .....	.93	382,613.90	-----
New Mexico	62,648.00	-----	-----	e 62,648.00	62,648.00	do	-----	-----	-----	-----	

a Part of appropriation made by said act.
 b Allowed in compromise of claims against the collector.
 c Under act of July 17, 1862 (12 Stat., 600).

d Credited under act of August 7, 1882 (22 Stat., 314).
 e Credited under act of July 1, 1862 (12 Stat., 458).

Statement of the direct tax levied under act of August 5, 1861, etc.—Continued.

States and Territories.	Direct tax apportioned, act of August 5, 1861.	Credits allowed by the accounting officers.				Balance uncollected and due to the United States.	Payment assumed by the States, etc.	Payments of cash deposits made directly by the States, etc.	Payments by set-off of claims allowed to the States, etc.	Amounts paid back to the States, etc.	Remarks.
		Cash deposited per covering warrants.	15 per cent. allowed.	Other credits.	Total amounts credited.						
New York.....	\$2,603,918.67	\$2,213,330.86	\$390,587.81		\$2,603,918.67	Balanced	By the legislature	\$400,000.00	\$1,813,330.86		
Ohio.....	1,567,089.33	1,332,025.93	235,063.40		1,567,089.33	do	do	350,000.00	952,025.93		
Oregon.....	35,140.67	35,140.67			35,140.67	do			35,140.67	\$5,271.10	15 per cent. paid back to State, act July 7, 1884 (23 Stat. 239.)
Pennsylvania.....	1,946,719.33	1,654,711.43	292,007.90		1,946,719.33	do	By the legislature	350,000.00	1,304,711.43		
Rhode Island.....	116,963.67	99,419.11	17,544.56		116,963.67	do	do		99,419.11		
Utah.....	26,982.00					\$26,982					
Vermont.....	211,068.00	179,407.80	31,660.20		211,068.00	Balanced	By the legislature		179,407.80		
Washington.....	7,268.16	4,268.16			4,268.16	\$3,487.17	do		4,268.16		
West Virginia.....	208,479.65	181,306.93	27,172.72		208,479.65	Balanced		a 27,328.18	153,978.75		
Wisconsin.....	519,688.67	454,944.84	73,153.26		528,098.10	do	By the legislature		454,944.84	8,409.43	Paid back to State, act of March 30, 1888 (25 Stat., 63).
	15,054,517.29	12,789,224.52	2,154,330.41	\$88,187.25	15,031,742.18	31,184.54		1,881,402.34	10,837,050.16	56,714.19	

a Collected by Virginia direct tax commissioners in two counties set off to West Virginia.

Statement of the direct tax levied under act of August 5, 1861, etc.—Continued.

States.	Direct tax apportioned act August 5, 1861.	Amount of tax collected by direct tax commissioners from citizens.	Amount collected from the States by set-off of claims allowed to the States.	Total amount credited.	Balance uncollected and due to the United States.	Amounts paid back to the States, etc.	Remarks.
Alabama	\$529, 313. 33	\$22, 520. 24	\$22, 520. 24	a\$529, 313. 33	{ \$18, 285. 03 4, 235. 21	Paid back to State under judgment of the Court of Claims. Paid back to State under act of March 2, 1889 (25 Stat., 911).
Arkansas	261, 886. 00	\$154, 701. 18	.....	154, 701. 18	107, 184. 82	.....
Florida	77, 522. 67	4, 766. 26	4, 766. 26	72, 756. 41	Paid back to State under decision of the Supreme Court. Paid back to State under judgment of the Court of Claims.
Georgia	584, 367. 33	82, 427. 47	885, 555. 42	117, 982. 89	a501, 939. 86	.....
Louisiana	385, 886. 67	314, 500. 84	71, 385. 83	385, 886. 67	a71, 385. 14	71, 385. 14	
Mississippi	413, 084. 67	69, 584. 55	43, 740. 11	113, 324. 66	a341, 213. 92	41, 453. 91	
North Carolina	576, 194. 67	377, 452. 61	.....	377, 452. 61	198, 742. 06	.....
South Carolina	363, 570. 67	222, 396. 36	.....	222, 396. 36	141, 174. 31	.....
Tennessee	669, 498. 00	392, 004. 48	.....	392, 004. 48	277, 493. 52	.....
Texas	355, 106. 67	180, 841. 51	.....	180, 841. 51	174, 265. 16	.....
Virginia	729, 071. 02	442, 408. 09	.....	442, 408. 09	286, 662. 93	.....
	4, 945, 501. 70	2, 241, 083. 35	173, 201. 60	2, 414, 284. 95	2, 702, 131. 46	135, 359. 29	

a Balance due to the United States when the amount of judgment of the Court of Claims is charged back to the State in an adjustment of direct-tax account.
 b Judgment for set-off obtained in Court of Claims in favor of State and not yet paid.