

19. Report of the Joint Committee appointed to visit the State Agricultural College and Farm.
20. Report of the Joint Committee appointed to visit the Institution of the Blind at Vinton.
21. Report of the Joint Committee appointed to visit the Deaf and Dumb Asylum, at Iowa City.
22. Report of the Joint Committee appointed to visit the Deaf and Dumb Asylum at Council Bluffs.
23. Report of the Joint Committee appointed to visit the Soldiers' Orphans' Home, at Davenport.
24. Report of the Joint Committee appointed to visit the Soldiers' Orphans' Home, at Cedar Falls.
25. Report of the Joint Committee appointed to visit the Soldiers' Orphans' Home, at Glenwood.
26. Report of the Joint Committee appointed to visit the Insane Asylum, located at Independence.
27. Report of the Joint Committee appointed to visit the Insane Hospital, located at Mt. Pleasant.
28. Report of the Joint Committee appointed to visit the State Penitentiary, at Fort Madison.
29. Report of the Joint Committee appointed to visit the State Reform School.
30. Report of the Census Board on plans for a new Capitol Building.
31. Statement of the Auditor of State in relation to the payment of State Funds through National Banks.
32. Report of the Auditor of State of the losses to the Permanent School Fund.
33. Opinion of the Attorney-General relative to the Des Moines River School Lands.
34. Opinion of the Attorney-General on Interest and Penalty of Railroad Bond Tax.
35. Report of the Secretary of State in relation to the Criminal Returns of the State of Iowa, for the years 1868 and 1869.
36. Rules of Thirteenth General Assembly.

SECOND REPORT

OF

JOHN N. DEWEY,

COMMISSIONER

TO ADJUST WITH THE UNITED STATES CERTAIN CLAIMS ARISING OUT OF
THE REBELLION, THE DEFENSE OF THE BORDER, AND
THE FIVE PER CENT. ON THE SALES
OF THE PUBLIC LANDS.

 DECEMBER 15, 1869.

DES MOINES:

F. M. MILLS, STATE PRINTER.

1870.

REPORT.

WASHINGTON, D. C., DECEMBER 15TH, 1869.

TO HIS EXCELLENCY, THE GOVERNOR:

In accordance with the provisions of the law providing for the settlement by the undersigned of the claims of the State of Iowa against the General Government, I beg to submit the following statement as my report:

ENTIRE AMOUNT CLAIMED.

The entire amount of claims assumed and filed against the United States, up to the present time, is as follows, viz.:

<i>First Installment</i> :—On account of payments made to the officers and men of the 1st, 2d, and 3d Regiments of Iowa Volunteer Infantry, filed February, 1862.....	\$30,824.51
<i>Second and Third Installments</i> :—On account of expenses incurred in raising, &c., of troops for the Federal Government, to aid in suppressing the rebellion, filed March, 1862	616,739.27
<i>Fourth Installment</i> :—On account of expenses incurred on the northern border, in 1857-8, known as the "Ink-pa-du-tah" raid, filed in 1860, subsequently withdrawn, and re-filed November 26th, 1867.....	18,988.84
<i>Fifth Installment</i> :—Same character as the second and third, filed January 7th, 1869.....	166,574.51

Sixth Installment:—On account of military expenses incurred on the northern and southern borders of the State, from 1861 to 1864, inclusive, in defending the same from Indians, rebels, and bushwhackers, filed, under special act of Congress, April 24th, 1869..... 229,848.23

Seventh Installment:—On account of payments made to the officers and men of the 1st Iowa Volunteer Cavalry, filed December 14th, 1869..... 27,779.42

Total.....\$1,090,754.78

AMOUNT COLLECTED.

Of this amount there has been collected upon special settlements, made with the treasury department, as follows, viz.:

On account of 1st Installment..... \$29,279.72
 On account of 2d and 3d Installments... 590,437.52
 On account of 4th Installment..... 18,117.00
 On account of 6th Installment..... 229,827.39—\$867,661.63

ACCOUNTED FOR AS FOLLOWS, VIZ.:

Amount advanced by the United States to the State of Iowa, Sept. 25th, 1861... \$80,000.00
 Amount advanced by the United States to the State of Iowa, April 7th, 1862..... 20,000.00
 Direct tax (15 per cent. commission off) 384,274.80
 Cash paid to Governor, January, 1868... 135,442.44
 Cash paid to Governor, June, 1869..... 18,117.00
 Cash paid to Governor, July, 1869..... 229,827.39—\$867,661.63

BALANCE REMAINING UNPAID.

There still remains as "suspended and disallowed," on the books at the treasury department, on account of the

First Installment..... \$1,544.79
 Second and Third Installment 26,301.75
 Fourth Installment..... 871.84
 Sixth Installment 20.84—\$28,739.22
 Fifth and Seventh Installments, in process of settlement..... 194,353.93—\$223,093.15

Of the amount "suspended and disallowed," but a small proportion, perhaps not exceeding ten per cent., will be recovered. As to the 5th and 7th installments, I am unable at this stage of their adjustment to predict results. Being the last of our accounts, they embrace all kinds of expenditures, made necessary, it is true, by reason of the rebellion, yet, many of them of a character not recognized by the General Government, and which, up to this time, they have steadily refused to reimburse to any of the States. If, at the close of this commission, there shall not remain unpaid a sum exceeding ten per cent. of the *gross amount* of our military expenses, running through a period of eight or nine years, the State will have little cause of complaint against the General Government, for unjust discriminations in its settlements, as compared with that of any other State in the Union. Judging from the experience of the past three years, I think it not impossible to reach that point.

Up to the present time, but little has been done towards a settlement with the United States on account of the alleged deficiency in the payment of the five per cent. on the sales of the public lands lying within the State. I am promised, on the part of the proper officer of the Government, a statement of this account, brought down to the close of the last fiscal year, (June 30th, 1869,) which, when obtained will show all that is acknowledged as due to us from that source. This amount being five per cent. on such sales of the public lands as are made only for cash, during the last few years, is insignificant when compared with what, in the opinion of many, we are entitled

to receive, viz. : five per cent. on *all lands* disposed of by the Government, whether paid for in cash, or by military bounty land-warrants. Any construction of this law justifying the latter proposition has thus far been persistently resisted by the accounting officers of the Government, and there is but slight probability that it will ever be otherwise, unless by special Act of Congress, of which, I venture to say, there would be equally slight probability.

I have the honor to remain,

Your Excellency's obedient servant,

J. N. DEWEY, Commissioner, &c.

HIS EXCELLENCY, SAMUEL MERRILL, Governor of Iowa.

THIRTEENTH GENERAL ASSEMBLY