

August of that year, but the original sales records were saved and are in the office of the County Treasurer, except the sales record for the years 1862, 1863, 1864, and 1865. W. S. Beach, Esq. County Treasurer from 1868 to 1872 assures us that it was in the vault of the Treasurers office in 1872, and since that time we have been unable to obtain any trace of it.

After ascertaining the materials on hand for the basis of our examination your Committee opened a set of books for the classification of Transfers and Redemptions corresponding to the different periods for which reports were made by the Treasurers and proceeded to enter therein the redemptions and transfers of County Certificates with the interest thereon to date of redemption or transfer. All transfers without date were entered under one caption for future reference. A few words as to these "Transfers without date" will acquaint the Board with one of the difficulties under which we labored. It appears that from the beginning of the year 1863 to the beginning of the year 1866, the Treasurer was in the habit of transferring County certificates by simply writing on the reverse of the certificates the word "Transferred" and signing his name thereto.

On the sales record following the amount for which the property was sold he entered the same word. No date, no name, no amount was given, and as we find about fifteen thousand dollars worth of certificates assigned in this manner, it will be seen that the location of these as to the Treasurer became a matter of some difficulty, while the location as to time and the fixing of interest became in most instances an impossibility.

In many cases these transfers without date do not appear on the "duplicate" of the County Clerk, or if they do appear they are unsatisfactory as the entries made in the books of the Treasurer and gives no information whatever as to the date of transfers, in fact deeds are issued by the County Clerk on County Certificates which in his own duplicate are not marked "Transferred" so that the duplicate has only occasionally been of service to us.

The classification of redemptions and transfers and the comparison of vouchers and originals, when obtained, has occupied the time of your Committee for nearly three months and we now submit as the result of our labor on this matter the following:

The first Treasurers report which we find on file in the County Clerks office is one made by R. F. Elliott for a period beginning November 9th 1861 and ending Au-