

fiscal year become available on the first day of October, therefore the whole amount should be paid on that date, unmindful of the fact that all appropriations from ordinary receipts are made subject to the condition of the Treasury at any time during that year.

#### DEPENDENT INSANE.

Chapter 435 of the Acts of 1908 requires that from and after the first day of January, 1911, the State shall be charged with the maintenance and care of the Dependent Insane, as follows:

"From and after the first day of January, 1911, the State of Maryland shall be charged with the maintenance, care, control and treatment of all dependent insane persons who are at that time residents of the State of Maryland, and as soon as practicable after the said first day of January, 1911, the State Board of Lunacy shall transfer from the several county's almshouses and county and city asylums to one of the State Hospitals for the Insane such dependent insane persons who are residents of the State of Maryland as in the judgment of the said Board of Lunacy should be so removed; and all such dependent insane persons after their removal to one of the State Hospitals for the Insane shall be maintained therein at the expense of the State. \* \* \*"

This measure has my entire endorsement. You will observe that said Act makes no appropriation whatever to carry into effect its provisions. Indeed, if the provision were so made, the receipts of the Treasury would not warrant such a large expenditure. Therefore to make said Act effective, in my judgment, three propositions present themselves, viz: The ordinary revenues must be increased, or the demands now upon the Treasury must be very materially reduced, or there must be a direct tax levied specifically for this purpose.

#### REASSESSMENT OF PROPERTY.

The assessable basis of the State for the year 1909 was \$820,831,339. The last general assessment throughout the State was made in 1896, or thirteen years ago, and by taking