

upon appeal, and subsequent determination by the Board of Appeal.

I suggest that the return day for all corporations, be made the 1st day of January instead of the first day of March, as is now provided by law. This would give time to make the assessments, and to hear appeals therefrom, in time to have them finally determined before the day of making the annual levies of taxes in the counties and City of Baltimore.

The end of the year is also a time of general settlement for almost all corporations, and the residence of the stockholders can be ascertained at that time, as well as at any other season of the year, and the business affairs of the corporations having been at that time subject to an annual statement, are in better shape to enable the officers of the corporation to make an intelligent and correct return, than can be at any other season of the year. Great inconvenience has been suffered by the late day of return, and the difficulty of having appeals heard in time for the general levy, which would be obviated by the proposed change.

I also suggest, that it be made incumbent upon the County Commissioners and Appeal Tax Court, before increasing the valuation of property already assessed, to notify the owner thereof, or his agent in possession of such property, that the valuation of such property requires revision, and summoning him to appear before them, if he desires so to do, and be heard in reference to such revaluation.

TAXATION OF TELEGRAPH COMPANIES.

The taxing of telegraph companies operating lines for profit in the various counties and the City of Baltimore, is a subject that has engaged the attention of the County Commissioners and Appeal Tax Court; but no enactment specially applicable to their case has been made by the Legislature. I suggest that provision be made, by law, for the assessment of the lines of telegraph, in each locality where they may exist, including posts, wire, insulators and everything attached to the soil, as real property, and office furniture and instruments as personal property, and that such assessments be returned to this office as well as to the County Commissioners and Appeal Tax Court.