

By the provisions of sections 34, 37, 39, 75, &c. of the 81st Article of the Code of General Laws, it was intended to provide a uniform and secure system of collecting the direct taxes. But notwithstanding the plain provisions of these Sections, the Mayor and City Council of Baltimore have provided by ordinance, for an entirely different mode of collecting these taxes, whereby the State is placed on a different footing from that provided by its own laws, and its security either weakened or wholly lost.

Section 75 of Article 81, requires that the Mayor and City Council of Baltimore shall levy upon said City such commission not exceeding ten per cent. on the amount placed in the hands of the Collector to collect, as will insure a speedy collection of the Taxes. Section 34, of the same Article, requires the Collector to give bond to the State of Maryland, in a penalty double the amount of Taxes to be collected.

By the Ordinance of the Mayor and City Council, the Collector is made a salaried officer, and for about \$2000 per year, is required to collect both State and City Taxes, and the bond to be given by the Collector is for seventy-five thousand dollars, whilst in the present year the Collector has had over three hundred thousand dollars for the State, and over one million of dollars for the City to collect, which will show the wholly inadequate character of the Bond given. Further, the Bond, when given, is to the Mayor and City Council, and not to the State of Maryland, as provided by law, and the Collector being salaried, instead of receiving a commission, leaves very heavy sums uncollected in every case, when he is succeeded by another, which latter refuses to collect the arrearages, unless he is paid a commission by the State for so doing; and the Collector sets up a claim to commissions to be paid by the State, upon all State Taxes collected by him after the first of January, for the year for which he was appointed.

This action of the Mayor and City Council, by substituting their own Ordinance, for the law of the State, has produced very heavy arrearages of State Taxes, which still remain to be accounted for with the Treasury, as will be