

without further litigation. It is hoped that the Northern Central Railway Company will soon adopt the same course. The case against the Baltimore and Ohio Rail Road Company, for the recovery of its indebtedness for State taxes on its gross receipts, will be brought by the Attorney General to an issue, at the January term of the Superior Court for Baltimore city. These Companies can hardly fail to be convinced that their best interests will be consulted, by submission to the laws of the State. Antagonism to the eminently just demands of the State, that these corporations shall help to bear the burdens of the State government, by which their interests are protected, and from which they derive their corporate powers and many privileges, will, I have reason to hope and believe, not be persisted in much longer.

The assessment of Railroad property, for county and municipal purposes, as directed by the Act of 1876, chap. 159, has been made by the assessors, and will be completed by the Boards of Control and Review and County Commissioners and Appeal Tax Court. In order to ascertain the progress of this work, and with a view to establish uniformity, as nearly as may be, in the valuations of the lands and improvements constituting the road-beds of the large railroads, I sometime since, addressed a letter to the different Boards of Control and Review, requesting them to furnish me with the valuations in the different counties and the City of Baltimore. From the returns made by the different Boards, it was manifest that considerable inequality existed in the valuations in different counties, and with a view to correct this inequality, I requested that a deputation of the Boards in the counties, through which the large railroad lines run, should be held at Annapolis on yesterday for conference on this subject. The meeting took place, as you are aware, and continued its session until to-day, and I have every reason to think that the inequality will be corrected, and uniformity and fairness in the valuations will be established.

NEW ASSESSMENT.

The general valuation and assessment of the property of the State, under the Act of 1876, chapter 260, is not yet completed, and it is therefore impossible for me to lay before you the result of the labors of the Assessors and Boards of Review. Information received from the different counties and City of Baltimore, leave no doubt, however, that the basis of taxation will be largely increased. Much property which hitherto, has escaped taxation, has, under the operation of the law, been added to the lists, and although values have