

receipts from this source the past year were \$23,667.54. The increase in the basis of assessment of corporations in 1879 over 1878 was \$5,660,065.76, and over 1877 was \$12,334,753.76. The report of the State Tax Commissioner for last year will show the net increase of this basis in 1881 over 1879, to be \$6,472,267.44. The exemption of Building Associations from tax on mortgages by the Act of 1880, abated the assessment of 1879 \$4,415,245.75; otherwise the increase would have been that much more. These figures exhibit the diligence and industry which that officer brings to the discharge of his duties and the utility of his office.

The disbursements from the contingent fund of the Treasury and of the Comptroller will be found in detail in Tables Nos. 20 and 21, on pages 69 and 74.

Section 26 Article 4 of the Constitution gives to the Clerks of the several Courts of this State the power to appoint, subject to the confirmation of the Judges of their respective Courts, as many deputies as the said Judges shall deem necessary, whose compensation shall be according to law. The law, Section 13 Article 18 of the Code, directs that the Comptroller shall from time to time fix the compensation of these deputies. I respectfully suggest that it would be much better and more satisfactory, if the compensation were fixed by the Judges, and that the law be so amended. The compensation allowed varies, and it should vary according to the importance and extent of the duties performed. The Comptroller has no opportunity to judge of the duties. The Judges have.

The Constitution, Section 52 Article 3, declares that the General Assembly shall appropriate no money out of the Treasury for the payment of any private claim against the State exceeding \$300.00, unless said claim shall have been first presented to the Comptroller, together with the proofs, and reported upon by him. The same instrument, in Section 33 of same Article, declares that the General Assembly shall not pass special laws for refunding money paid into the Treasury or releasing persons from their obligations or debts, unless recommended by the Governor or officers of the Treasury Department. These are the two and only instances