

Comptroller, and of imposing a fine to operate periodically upon the tardy tax-payer, being the opposite of the present plan, might work opposite and more satisfactory results. I submit it to the consideration of the General Assembly.

“In some of the States the State levy is imposed upon and apportioned among the municipalities, and they are required to see to its collection, and are held directly responsible for its payment. This plan works well, notably in Massachusetts. There may be some hesitancy in inaugurating this system in this State, as great complaint is already heard, among the people, in regard to the municipal management of taxation, and the priority of payment to the State, which the system imposes, may render it unpopular. As, however, its efficacy has been demonstrated elsewhere, that should commend it to consideration here.”

A correspondence with the State's Attorneys, in those counties of the State where these claims have been long outstanding, discloses that the most of them are insolvent, and in Baltimore City where they amount to \$337,054.89, and are transferred to each succeeding collector, and where the collections of recent years have been prompt, they are diminished but little.

The receipts from the gross receipt tax on railroads, were \$43,364.46, and from the direct tax on other incorporated institutions, \$63,811.07, aggregating \$107,175.53. Corporations are the creatures of the State, and proverbially wealthy; but the taxes they pay, for the support of the government, which fosters and protects them, are far short of being commensurate to the wealth they embody.

In 1878, the office of Tax Commissioner was created, and the especial duty of assessing corporations assigned to it. Since then, their assessable basis has been considerably enlarged, but much legislation is needed to place them within the sphere of equalized taxation. I recommend, that the assessment of railroad companies be transferred to that department, where it properly belongs. This duty now devolves upon the comptroller, who was not intended to be made an assessing officer. (See Constitution, Article 6, section 2.)