

seen by reference to Table No. 16. A difficulty arises in finding the means of enforcing the payment of these arrearages, as the State has no bond upon which to enforce the payment. And the difficulty is increased by the retiring Collectors, ceasing to collect the Taxes placed in their hands, when their salary ceases.

Unless a remedy for this evil is placed in the hands of your Excellency, by Section 39, of Article 81, of the Code of General Laws, it will be for the Legislature, when it assembles, to remove these difficulties, and place around the very large amount of revenue thus imperiled, such safeguards as their wisdom may suggest.

It will be seen by Table No. 16 that the arrearages of State Taxes, exclusive of those for 1862, for Baltimore City alone, at the close of the last fiscal year, amounted to \$166,312.19, with interest thereon, amounting to \$61,238.30 making the sum total of arrearages, \$227,550.49, to be diminished by allowances for insolvencies and erroneous assessments; and the sum left uncollected for 1862, was \$180,661.24, as will appear by Table No. 15.

The nett receipts from Tobacco Inspections for the last fiscal year, as per Table No. 8, will be found to have materially increased, even with the many difficulties that branch of trade has encountered, from the frequent and long interruptions upon the Baltimore and Ohio Rail Road, thus diminishing very materially the receipts of tobacco from Ohio, Kentucky, and other Western States.

It is not doubted, that in the current year there will be further increased receipts from this source.

Many of the incorporated Institutions of the State are in arrears for their taxes, some of them for a number of years past. The basis of settlement to be made with these Institutions has only recently been determined. Settlements with these Corporations will have to be made in order to determine the amount of the indebtedness of each, and therefore the amount which each Institution owes, has not been placed opposite its name. The sums, if placed opposite the name of each, could only be hypothetical, until settlements are made, and therefore I have contented