

30th day of September in each and every year, report to the Comptroller of the Treasury and pay into the State Treasury all moneys received by him from all sources, save and except the moneys received by him as the fees of his office, and shall on the first day of December, annually, report to the Comptroller the fees received and the expenses of his department for the year then to end, and pay into the Treasury all excess of receipts over disbursements."

I would further call your attention to Section 26 of Article 81 of the Annotated Code of Maryland, title "Revenue and Taxes," sub-title "Record of Property Assessed," wherein it is provided that "The said Clerks (clerks to the County Commissioners and the Appeal Tax Court of Baltimore City) shall transmit to the Comptroller, annually, within thirty days after the annual levy of taxes for the State, a return of the assessments of property in each county and the city of Baltimore, showing the amount thereof and the amount placed in the hands of each collector of such county or city."

In my judgment, the provisions of this section should be so amended as to include quarterly reports to the Comptroller, to the end that all new assessments of every kind should be promptly charged against the collectors, not waiting for a lapse of months before such entries can be made.

Very respectfully,

HUGH A. McMULLEN,

Comptroller.

All of which is respectfully submitted,

HUGH A. McMULLEN,

Comptroller.