

Mr. Walsh submitted the following message :

BY THE SENATE,

January 6, 1876.

*Gentlemen of the House of Delegates :*

The Senate has organized by the election of Hon. Daniel Fields as President, and the appointment of Augustus Gassaway as Secretary. We are now ready to proceed with the business of the Session, and propose, with the concurrence of your Honorable Body, the appointment of a Joint Committee of three members to wait upon the Governor and inform him that the Legislature is prepared to receive any communication he may be pleased to make.

We have appointed upon the part of the Senate, Messrs. Walsh, Phelps and Suit.

By order,

AUGUSTUS GASSAWAY,

Secretary.

Which was read, assented to, and sent to the House of Delegates.

Mr. Phelps submitted the following :

1. Whereas, The 15th Article of the Constitution of this State, provides "every person in this State, or persons holding property therein, ought to contribute his proportion to Public Taxes for the support of the Government, according to his actual worth in real and personal property."

2. And whereas, The exemption of any species of property either personal or real from taxation, is in direct conflict with the plain provision of the above article just quoted, and is unequal, unjust to the people of this State, and ought not to be recognized by legislative enactments.

3. And whereas, It is estimated that about eighty millions of property held by the citizens of this State, is in mortgage upon personal or real property, constituting about one fifth of the whole property of the State, and all of which amount is exempt from taxation under the laws of this State, greatly to the detriment of other property-holders of the State.

And whereas, We have recently been informed by one high in authority, that in the United States, there is at least one billion of property exclusive of church edifices, held by religious denominations, all of which is exempt from taxation, and it is estimated that at least sixty millions of the above named property exists in this State.