

ty of ascertaining the income of persons liable to assessment under that act. The law is obnoxious to many persons, who will not only not render the assessors facilities, but throw obstacles in the way of their proceeding in their duties. Finding the prospect so gloomy, the Commissioners have abandoned it.

I will take occasion to remark that nothing has been done towards collecting the direct tax in this county, either for the year 1841 or 1842, in consequence of not being able to procure a collector. We were tied down by the act of Assembly to six per cent. for the collection. An offer was made to collect a part of the tax for ten per cent. and another, for another portion, at twelve per cent. In one of the cases the bond offered was insufficient, and if it had been otherwise we were not at liberty to take up with the offer. In consequence of the direct tax being so intimately connected with the collection of the county charges, we have not been able to procure a collector for that purpose—our county finances are at a stand still, and even the poor are unprovided for. The reasons for this reluctance to enter into the collection of the direct tax are—Firstly, the summary process provided to coerce delinquent collectors—Secondly, the scarcity of money, and, Thirdly, the prejudice that some (I am happy to say this class is not numerous) entertain towards this law for raising revenue to pay the interest on the debts of the State.

You will pardon me for intruding into this letter a subject uncalled for by your queries. A wish to impart information which I thought might be desirable, is my apology.

I am, sir, your humble servant,

WM. T. G. POLK,

*one of the Commissioners for Somerset Co.*

HON. JOHN C. LE GRAND,

*Secretary of State, Annapolis, Md.*

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BALTIMORE, *December 10, 1842.*

*My dear sir,*—The assessors undertook to perform their duties in relation to the new assessment, and made a return, which resulted in an entire failure. The Appeal Tax Court sat for six days, and were unable to hear the numerous appeals from our citizens; and have determined that the assessment being so very incorrect, it would be doing injustice to our citizens to make a return of it. I believe in the assessment of ground rents, that none of the assessors returned any, except Mr. Jacob White of the 3rd District. You of course will see that it would be improper to certify to their return.

The law has not therefore been executed so as to produce either a correct assessment or a collection of money under its provisions.

Very respectfully your friend,

JNO. B. SEIDENSTRICKER,

*Collector.*

JNO. C. LE GRAND, Esq.