

and that the direct tax is now being collected in every portion of the State, except in Calvert county, where the collector has been unable to obtain the assessment books from the tax commissioners.

I have still greater pleasure in announcing to you the fact that, during the past fiscal year, there has been received, and applied to the extinguishment of arrears of interest, a sum greater than the accruing interest for that period.

Although I have labored assiduously, and for the time successfully, to produce this desirable result, it is my duty to inform you, that this success cannot be attributed to any actual power with which the Executive is clothed, to enforce the due execution of the revenue laws of the State.

Two causes have prominently contributed to foster the indisposition manifested in some parts of the State, to pay the taxes heretofore imposed by the Legislature. First, the manifest and *proclaimed* inadequacy of those laws, if fully enforced, to pay the interest on the public debt; and secondly, the Executive annunciation of the want of authority to enforce them, followed by the actual non-observance of those laws in several counties of the State. The people of Maryland, always anxious to maintain the honor and credit of their State, were unable to appreciate the utility of a system of taxation admitted to be inadequate to that end; and the success, which has attended my efforts to give vitality to the system, is to be attributed to the energetic action of the last Legislature, by which the determination was evinced to provide *sufficient* means for the accomplishment of this desirable object.

The due execution of the laws is as essential as their enactment; and it will be a duty incumbent upon you, (which I cannot too urgently press upon your attention,) to clothe the Executive with such powers as will convince the people, that for the future, the revenue laws will be fully and impartially executed in every part of the State. Your immediate predecessors, I have no doubt, believed they had accomplished this object, by giving to the present Executive, as recommended by him, the power of appointing collectors irrespective of residence, in all cases where collectors had not, by the tenth of May in each year, duly qualified under appointment of the county authorities. The design of the Legislature was to clothe the Executive with the power to appoint collectors whenever the county authorities should neglect or refuse to discharge that duty; but the power, *as conferred*, unaccompanied with the power to compensate the persons appointed, was of course nugatory. The naked power to appoint was conferred upon the Executive, but the power *to pay* was still left with the county authorities; and as this power was only to be exercised by the Executive upon the contingency of the refusal of the county authorities to appoint, it is manifest that the same causes which would occasion the non-discharge of the duty to appoint, would more powerfully operate to prevent their paying the Executive appointees. I have no doubt that the omission to confer this power was an oversight upon the part of your predecessors, and I have no hesi-