

No one would say that it was fair for a man to escape taxation in the place where he really lived, by living in another place for a month or two in the year. He did not believe that this matter could be reached by legislation. When mayor of the city of Baltimore, he had in his message to the city council referred to it, and urged the importance of legislation, but nothing had been done, and he was compelled to believe that nothing would be done, unless this Convention did it. In Boston the law was that a man should be taxed where he resided on the first of January, and this would meet the case, as he believed all these wealthy citizens resided in Baltimore on the first of January. Baltimore county received great benefit now from its proximity to the city, as many of the people of Baltimore lived there all the year. The county could tax them, but it was not generous in the county to desire to tax those who were only temporarily there.

Mr. Wethered said this section would work great injury to his constituents. All those who might go to the city to go into business, or to educate their children, would have their stocks pounced upon to support the extravagance of the city officials.

Mr. McKaig said he was a citizen of Allegany, but a property-holder in Baltimore city, and he maintained that a great fraud was committed on him. Mr. A. B. claimed residence in Frederick county, and was taxed \$40,000 on his gas stock, when it ought to be taxed millions. Mr. C. B. claimed to live in Baltimore county, he was worth five millions, and returned an income of \$268,000, yet he paid taxes to about one-tenth the amount that he ought to pay. He (Mr. McK.) did not do this, but paid \$1.43 on the \$100. The practice of these people in claiming residence in Baltimore, Carroll, Frederick or other counties by people who made their money in Baltimore, was a huge swindle, it was a lie, and he did not care who was offended. These people received the benefit of the police protection for their property in Baltimore, and should contribute to pay the expenses.

Mr. Barry said the whole thing was a blow at Baltimore county, and the argument of the gentleman from Baltimore, (Mr. Brown,) that it was for the benefit of the