

To the Honorable, the

Senate of Maryland:

The Committee on Internal Improvements to whom was referred the order of your Honorable Body passed February the 4th, "That the Committee on Internal Improvements be, and it is hereby requested to inquire whether the boards of County Commissioners of the respective counties in the State are empowered by existing laws to levy taxes sufficient to keep the public roads in the several counties in proper condition and repair, and also to direct the manner, and at what season, and by whom the proceeds of such taxes are to be applied, and if such power does not now exist, what additional legislation is expedient and necessary to confer upon the boards of County Commissioners of the different counties of the State full power to Act in the premises, and that said committee be requested to report at as early a day as possible," beg leave respectfully to submit the following

REPORT:

After a careful investigation of the subject, we find that there are three interrogatories propounded in the language of the order.

First. Have the Commissioners of the several counties the power under existing laws to levy taxes sufficient to keep the public roads in the several counties in proper condition and repair.

Second. Have they the power by existing laws to direct the manner and the season at which, and the persons by whom the proceeds of such taxes shall be applied? and thirdly, if such power does not now exist, what further legislation is necessary to confer upon the County Commissioners of the several counties full power to act in the premises?

The present Constitution of the State neither confers new powers nor imposes additional restrictions upon the Commissioners of the several counties of the State. Section 1 of Article 7 after prescribing the manner of their election declares that their number in each county, their compensation, *powers and duties* shall be such as are now or may be hereafter prescribed by law. It only remains then for us to ascertain what are the powers conferred by the existing statutes of the State in order to answer satisfactorily the questions embraced in the order.

With regard to the power of the Commissioners of the several counties to levy taxes sufficient for the repairs, &c., of the Public Roads, your Committee find the following legal provisions:

Section 1, of Article 28, of the Code of Public General