

Baltimore be divided into three separate collection districts, as laid down under the provisions of the Constitution for the representation of Members of the General Assembly, and that a Collector be appointed by the city authorities for each of said districts, subject to the same regulations provided for the collection of taxes in other parts of the State.

The receipts from auction duties have never amounted, in any one year, to the sum of twenty thousand dollars. The State not receiving any revenue until they exceed this sum, I would suggest a change in the law requiring the auctioneers, after paying for their licenses, to account with and pay over all auction duties to some officer of the city of Baltimore. The receipts under the present system, being paid into the Treasury are withdrawn immediately afterwards by the city authorities, upon a statement furnished from this office, and applied to the improvement of the channel in the Chesapeake Bay and Patapsco River. By this change the unnecessary trouble and labor of being, as it were, the accountant between the auctioneers and the authorities of the city, would be avoided.

The receipts from the Inspection of Tobacco during the fiscal year for 1863, was \$28,096.68. This, as compared with the present year, amounting to \$14,643.91, shows an excess of \$13,452.77 for 1863 over 1864. The salaries of the five Inspectors increased by the last Legislature from \$1200 to 2500, for part of the year 1864, made the payment for this item alone \$7,991.85, which with the insurance and ground rents, left the nett profits small as compared with those of preceding years. The erection of State Warehouses for the storage of Tobacco was commenced as early as the year 1826, since which time the State has freely loaned her credit for the purchase of real estate, wharves and the erection of other suitable buildings for the accommodation of the wants of the producers of this staple. A distinct fund has been created known as the "Tobacco Fund Debt," under the Acts of 1835, ch. 350; 1843, ch. 310; 1845, ch. 97; 1846, ch. 348; and of 1853, ch. 381, which exists as a subsisting indebtedness, amounting to \$198,689.97. The revenue arising annually from these Inspectors have not been sufficient to extinguish the interest,