

Table No. 17 exhibits the balances due by Clerks of Courts, Registers of Wills, Notaries Public, Inspectors, &c., as of the end of the fiscal year. The amount now due from the Baltimore and Ohio Rail Road Company, for one-fifth receipts from passengers, is estimated to be \$490,000.00.

This Table also shows the amount which will be owing by the Susquehanna and Tide-Water Canal Companies, if a foreclosure is made necessary by failure to comply with the provisions of the Acts of 1865 and 1866, to be \$919,317.92.

Table No. 18 shows an amount due the State for taxes by various Incorporated Institutions, including sundry National Banks, amounting to the sum of \$192,981.55. These accounts are made up from the best data at the command of the Department. Some of these Institutions are indebted to the State, in all probability, in larger amounts than the accounts show; but from the defective means of arriving at the true assessment, this office is unable to make such a statement as will do justice to the State, and be beyond cavil and objection.

Until the financial officers of these Institutions are compelled by law to report directly to the Comptroller, and to give such information as may be desirable, from the books of the Corporations, no adequate means of true assessment will be attainable.

The same remarks will apply even in a stronger degree to those Institutions named in Table No. 19—the Department having never been able to obtain from the county or city authorities the data necessary to even an approximation of the amount due.

Statements A, B, C, D and E, Part II. of the Appendix of this Report, contain a synopsis of the returns of fees and emoluments of the various officers therein reported.

The amount received from excess of fees of office, during the fiscal year ended 30th September last, was \$17,540.81.

NATIONAL BANKS.

The large amount in arrears by these Institutions to the State for taxes is a subject which peremptorily demands the attention of the Legislature.

The Act of 1867, Chapter 341, Section 2, enacts, that "all judgments, notes and other securities belonging to any Bank or other Incorporated Institutions, the capital stock shares whereof are subject to assessment and taxation," shall be exempted, &c. This and