

I regret to be compelled to report, that Hon. Charles A. Wailes Insurance Commissioner was obliged, from ill health, to ask leave of absence from the office, and the appointment of a Commissioner *ad interim*. Leave was granted to him for seven months from December 1st, and Hon. John M. Miller was assigned to the charge of the office *ad interim*. Col. Miller has given bond, taken the oath required by law and entered upon his duties on that day.

BALANCES OF STATE TAXES DUE AND UNPAID.

Table No. 14 shows in detail the balances of State taxes for the year 1875, due from Collectors therein named, at the end of the fiscal year, amounting in the whole to the sum of \$560,988.46.

Table No. 15 exhibits a list of balances due the State from Collectors and from Baltimore city for a series of years from 1843 to 1874 inclusive, amounting in the aggregate to \$550,919.98, portions of which have been settled since the close of the fiscal year. Of this large amount the sum of \$355,801.39 is due from the City of Baltimore. In the counties, the Collectors are held by law directly responsible under their bonds for the amounts placed in their hands for collection, and the accounts have been placed in the hands of the State's Attornies from time to time and suits have been ordered for their recovery.

Table No 16 exhibits in detail the balances standing on the books of this office at the end of the fiscal year, against Sheriffs in the different counties and City of Baltimore for various years from 1848 to 1874 inclusive, amounting to \$29,124.57 exclusive of interest.

Table No. 17 exhibits the balances due from Clerks of Courts and Registers of Wills and other officers therein named, at the close of the fiscal year, amounting to \$57,078.87, and the estimated amount due from the Baltimore and Ohio Rail Road Company for the one-fifth receipts from passengers on the Washington Branch, of \$537,862.82. As no returns have been made by the Company for a number of years, the amount due can only be estimated by former returns. The establishment of a competing line of railroad between Baltimore and Washington, without the imposition of the same tax upon the rival Company, has wrought an unfair discrimination against the great work in which the State is so large a stockholder.

It is therefore clear to my mind, that the charter of the Baltimore and Potomac Rail Road Company should be amended, so as to sub-