

for previous years, exclusive of interest, is \$610,005.92. (See Table No. 15.) These figures show the amount still outstanding, in the hands of collectors, to be \$1,049,534.65, being \$100,871 80 less, I am happy to say, than it was at the close of the fiscal year 1878.

It evidently then becomes my duty, under Art. 6, sec. 2, of the Constitution, to which I have previously referred, to digest and prepare a plan or plans for the improvement and management of this part of the revenue. In doing so, I invite the hearty co-operation of the assembled wisdom of the present General Assembly.

Ample and summary legal proceedings and remedies are already provided, for the prompt enforcement and collection of these taxes. The difficulty is not the want of more law—there is too much already upon these points, and some of it so severe, that it is seldom or ever enforced. The trouble, I take it, is that there are too many agents or instrumentalities, to whom and through whom the State must look for this branch of its revenue. In most of the counties the tax collector is multiplied into as many as there are election districts, and active partizans are selected to exact this unwilling debt from neighbors and friends. In the city and in those counties where there is but one collector, there is almost invariably some especial immunity or privilege conferred upon the office by local law. Promptness in the collection of money, especially where the debt is, as in the case of a tax, often unwilling, depends upon the readiness and determination manifested by the agent to resort to the remedies provided to that end. It is the real purpose to resort to legal remedies, rather than indulgence at first and threats afterwards, put into practice here and there, that makes people prompt in the payment of money.

The plan of making the collection of the State tax independent of the collection of the municipal or county tax, and of assigning large districts to each collector, and of subjecting the collector to removal at the will of the Comptroller, and of imposing a fine to operate periodically upon the tardy tax payer, being the opposite of the present plan, might