

work opposite and more satisfactory results. I submit it to the consideration of the General Assembly.

In some of the States the State levy is imposed upon and apportioned among the municipalities, and they are required to see to its collection, and are held directly responsible for its payment. This plan works well, notably in Massachusetts. There may be some hesitancy in inaugurating this system in this State, as great complaint is already heard, among the people, in regard to the municipal management of taxation; and the priority of payment to the State, which the system imposes, may render it unpopular. As, however, its efficacy has been demonstrated elsewhere, that should commend it to consideration here; and I respectfully concur with the Governor in calling the attention of the General Assembly to this mode of obtaining the State levy.

The State Tax Commissioner has been diligent in his assessment of corporations. "Table D" of his report shows the increase in the basis of assessment of corporations in 1879 over 1878 to be \$5,660,065.76, and over 1877 to be \$12,334,763.76. This increase is attributable to his office. I have gathered enough from my connection with the appeals from his assessments the past two years, and from my experience as the collector of this tax, to learn and know that, as a general rule, corporations are unwilling contributors to the State's revenue. As a class they are the wealthy embodiment of non-taxpaying investments, and yield only to inquisitorial demands for their assessable assets. It is eminently proper, therefore, and in the interest of the State, that there shall be some one assigned to the cultivation and improvement of this source of revenue. The Tax Commissioner has represented to me that the labors of his department require that he should have a clerk, and as no provision was made by the Act of 1878, creating the office, for such necessary aid, I have, at his request, assigned one of the clerks of the Comptroller's office, to duty in his department.