

affords good reason to believe that the Reading Company as the lessee of this canal and the Board of Public Works will propose to your Honorable Body a method of adjusting these securities, which will be feasible and will result in making them again productive.

The State tax levied upon the assessed value of property in 1883, was \$873,917.58, of which there had been paid into the treasury at the end of the fiscal year, \$505,217.92, leaving an unpaid balance on that year's levy of \$368,699.66. The receipts from collectors for previous years were \$387,104.92, and the balance in their hands unpaid was \$486,644.34. The entire amount in the hands of collectors, unaccounted for, is \$855,344.00, and though this sum is \$295,062.45 less than it was in 1878, these constant recurring large balances uncollected, prompt me to repeat to this General Assembly the views I expressed to the Legislature of 1880, in regard to the prompt collection of this important source of revenue :

“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 partisans 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 moneys, 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