

rious sums due by Corporations, Clerks of Courts, Registers of Wills, Sheriffs and other Officers, are of long standing, and many of them are utterly valueless. Their retention on the books is misleading. Efforts have been made to collect them. A list of these debts has been sent from this office to every State's Attorney in Maryland, with instructions to report upon the probability of their being made available, and later on during the session I will transmit the information which I may receive respecting these items. It is perfectly safe to say that many, if not most, of these claims of long standing are valueless and can never be realized. Continuing them on the books gives much trouble and needless labor. I respectfully suggest that authority be given the Comptroller to drop these worthless items, or that some other mode for disposing of them be adopted. These observations have no reference to such claims as the Comptroller has heretofore been empowered to adjust, under the Acts of 1884, Ch. 116, except such as are known to be of no value whatever.

Of course you cannot close your eyes to the great depression of the agricultural interests, particularly as far the larger proportion of the direct taxes is collected from the farmer and the real estate owner; and you will not overlook the fact that great caution ought to be observed in making expenditures, lest increased taxation may add further burdens and distress. There is, in fact, no need to levy a higher rate of taxes, and every energy should be bent to lower, if possible, the public exactions.

I do not feel that I would be justified in trespassing further on your attention. The information which the various tables accompanying this report impart, needs no elaboration at my hands. You will observe the prosperous condition of the State's finances. Your wisdom and good judgment will doubtless devise means by which that condition may be continued, and by which the blessings of good government and an economical administration will be further preserved to our people.

I shall at all times be ready to furnish the General Assembly such other information in my possession as it may desire.

I take occasion in closing to say that I am much indebted to the very able and accomplished gentlemen who hold positions in this office, for their uniform and constant attention to their duties and the intelligent assistance they have given me.

Respectfully,

L. VICTOR BAUGHMAN,

*Comptroller.*