

that the amount of the license fee abates in that case according to the present law, and is not collected as from the first of May but only from the date application for license is made until the end of the license year. Therefore, if by any chance a trader can delay applying for license until June first, for instance, instead of on May first, he will save one-twelfth the amount he should pay for his license, and in proportion as he delays in securing a license; whereas he should be justly penalized and not paid for being tardy.

A privilege which is greatly abused by small traders who thereby take advantage of the law is that accorded to female traders carrying a stock of \$1,000 or less to get a license for half price. Many men conduct their business in the name of some obliging female merely in order to secure a reduction of \$6 in the cost of a license, thereby evading the law and defrauding the State.

Concerning the office of Register of Wills, I would suggest the enactment of a law providing for the record in the regular administration account record of the payment of the collateral inheritance tax upon real estate. Where there is an administration it should follow or be appended to the account of the personalty as recorded, and where there is no administration, the fact of payment should be set forth in the proper terms upon said record. As it is, there is no provision in the law for any record of the payment of said tax, particularly where there is no administration, there is no means of ascertaining whether said tax has been paid or not, and the title to the real property upon which the tax was due is invalidated. The latter is a serious defect in the law that should be remedied even without considering the interests of the State.

PUBLIC EDUCATION.

The education of the children is conceded to be the most important function to be performed by the State. To attain this end a high standard of efficiency should be required of the public school teachers.

We have been fortunate on the whole in the character and intelligence of the average public school