

convenience of attorneys and those having to apply for transcripts of the office records.

Much valuable work has been done in indexing and jacketing 45,000 certificates of survey and the 12,000 bundles of chancery papers. The complete and full re-indexing of the chancery records affords ready access to the valuable property records and is of great assistance to the genealogists who seek information in the office.

From October 1st, 1901, to September 30th, 1903, the Land Commissioner has received and paid into the treasury \$4,516.85.

In the Commissioners Report will be found full statements of real estate records, early records of the Colony and State stored in the Land Office and of the business transacted by the office since the Commissioners' previous report.

TAX COMMISSIONER'S OFFICE.

The State Tax Commissioner has been very successful in the conduct of his office. The policy he has pursued has been to trace up all the corporations and to exact of them the payment of the amount of taxes required by law. His efforts disclosed the fact that many corporations of the State have heretofore failed to make any report to the Tax Commissioner or any return to the State in the form of taxes.

This condition was a manifest hardship on those corporations paying their just and lawful taxes and an injustice to the State. The commissioner has endeavored to be fair and impartial in his rulings, and at no time has he been harsh or arbitrary in the enforcement or construction of the law.

Under his wise and energetic management the receipts of the office have increased over \$100,000.00 per year. This increase is due to his diligence in locating all the corporations rather than in increasing the assessment and taxes.

The clerical force of the office is somewhat hampered and subjected to inconvenience, owing to the absence of any contingent fund for the use of the commissioner to meet the petty expenses which occur in every