

the State," and makes it his duty to "superintend and enforce the prompt *collection* of all taxes and revenue." The power and duty to assess the shares of stock in corporations, for State purposes, was conferred and imposed by the Act of 1872, Chapter 90, and the Act of 1874, Chapter 483.

Experience showed that such duties could only be imperfectly performed by the Comptroller, in consequence of their interference with the duties imposed on that officer by the Constitution, and furthermore, that it was inconsistent and improper to blend the duties of Assessor and Collector in the same officer.

Secondly. It is contended that the office should be abolished, because the appointment is not vested in the Governor.

The Constitution does not make the Governor the source of all power. It prescribes that "he shall nominate, and by and with the consent of the Senate, appoint all civil and military officers of the State, whose appointment or election is not otherwise herein provided for, *unless a different mode of appointment be prescribed by the law creating the office.*

The law creating the office of State Tax Commissioner did prescribe a different mode of appointment, and for reasons easily to be seen.

The duty of assessing shares of stock of corporations, being a matter in which the fiscal officers of the State were more concerned than any others, the law vested the appointment in that body, in which the fiscal officers of the State were purposely given by the Constitution, a preponderating influence, and in which both of them were represented. It was proposed at the Session of 1880, to amend the law so as to make the office elective by the people of the State, but a fear that the bill, if passed, would not meet with the approval of the Executive, caused that proposition to be abandoned.

Since the creation of the office, the net increase in the basis of assessment of corporations has been \$18,806,731.20.

Calculating the State and county or city taxes on this amount, at an average rate of one dollar in the hundred dollars, the net increase in revenue to the State, counties and