

City of Baltimore, would be \$188,067.31, ten per cent. of which, if awarded to the office, would give it an annual income of \$18,806.73, or about five times its present cost to the Treasury.

A third objection is, that the law does not authorise the performance of the duties of the office to be inspected or controlled by the Governor.

The Governor has no superintendence of the assessments of property of any sort in the State, nor has such superintendence ever been committed to the Executive by any assessment law of which I have any knowledge. The appointment of assessors at the general assessments, has been confided to the Governor, but the superintendence of the performance of their duties under the law, has been placed in the financial department of the State Government. Assessors are not required to give bond, but only to take an oath to compel a faithful performance of their duties. They receive no money, and therefore have only to exercise their best judgment, subject to review and alteration by such board of appeal as the law provides for that purpose.

It is precisely the same case with the *State Tax Commissioner*, who is simply an assessor of the shares of stock of corporations.

No charge has ever been made by anyone, so far as I am advised, that the duties of the office have not been conscientiously and intelligently performed, and with the most scrupulous desire, to do exact justice to the State and the corporations interested. In fact, I believe that all parties have conceded that this is true.

It is, however, regarded as a useless office by all those who are violently opposed to the equalization of taxation.

The office is merely in its infancy. Such an office has proved of immense value in other States, and its usefulness can be extended here, so as to make it of much greater value to the people than it now is. The real reason for advocating its discontinuance or the destruction of its efficiency, is a desire to put a stop to the farther equalization of taxation, and to silence the discussion before the Legislature of the sub-