

Some counties have been rather diligent in the discovery and assessment of this class of property, while others have been rather indifferent.

As this property is not carried separately, as a class, on the assessment books of the counties, it is not possible at this time to give the amount of the assessment of automobiles or the increased assessment procured by our efforts and instructions.

WATER CRAFT

The Commission issued instructions to the Supervisors of Assessments in those counties bordering on the bay to make an examination of the assessment books in order to find out the assessments of boats and all water craft. This investigation disclosed the fact that this class of property, such as motor boats, dredging boats, etc., when owned in the localities and when plying in local waters, was generally assessed. Through another source and with the coöperation of the supervisors, the Commission ascertained that vessels of a tonnage in excess of five tons were not generally assessed to the owners thereof, especially in those cases where they were engaged in trade outside of local waters. This information was then sent to the County Commissioners of the following counties, and the names of the owners, the name of vessel and tonnage of each vessel were included, and these County Commissioners were instructed to see that proper legal notices were served on the owners in order that assessments should be made against this class of property.

The following shows the counties in which there were water craft owned and the number over five tons:

Counties.	Number of Vessels Not Assessed.
Anne Arundel.....	42
Baltimore	42
Calvert	63
Caroline	5
Cecil	11
Charles	15
Dorchester	59
Harford	8
Howard	2
Kent	5