

the Country, and in view of other appropriations probably required, and some of which are suggested in this communication, I would not advise its immediate repeal.

I would here take occasion to bring to your attention a suggestion made to your predecessors in my communication to them of January, 1864, of the necessity of further legislation in respect to that part of the State's revenue derived from taxes collected in the City of Baltimore. That collection in consequence of a city ordinance under which the collector is appointed and compensated, is not secured as so important a part of the revenue of the State certainly ought to be, and that officer instead of being compensated as the State law manifestly contemplates by a per centum on the amount collected, is paid by a fixed salary prescribed by the ordinance aforesaid, and for which he is required to collect both the State and City taxes. The manifest tendency of such a compensation is to secure the early payment of taxes only from those who voluntarily pay without any effort on the part of the collector, and to leave unpaid such bills as require some exertion on the collector's part, and which, looking to the State's interest, should receive the earliest attention, or they will otherwise continue to swell the unproductive arrearages of every year. The collector is by the same ordinance only required to execute a bond in the penalty of seventy-five thousand dollars, whilst the amount of taxes in his hands for collection is usually four times that amount.

This is a state of things manifestly requiring Legislative alteration, I would refer you to what I have already said on the subject in my Message to the last General Assembly, suggesting that if no other provision be made, the City of Baltimore should be divided into several Collection Districts, a collector be required for each, and his compensation made dependent upon the amount collected by him.

THE BOUNTIES PAID VOLUNTEERS, &c.

I deem it proper to submit to you a statement of the financial and other operations under the Bounty acts of the last Legislature. Since the passage of these acts I have issued and forwarded to the County Commissioners of the several counties and the Mayor and City Council of Baltimore, up to the 1st of December last, 444 Executive Warrants for the payment of 5,890 volunteers white and free colored, and empowering thereby these local authorities to draw upon the Treasury for the amount required to make the cash payment of \$150, due to each volunteer when mustered into service, and the five monthly instalments of \$20 each, payable monthly thereafter, and amounting in all to the sum of \$1,472,500.