

The terms prescribed by the ordinance referred to in regard to the penalty of the bond, and in making the city its obligee are still more obnoxious to objection, as being in direct conflict with the laws of the State which expressly require that such a bond shall be given *to the State of Maryland*, and in a penalty "double the amount of the Tax to be collected."

You will readily perceive how inadequate is the penalty prescribed by the city ordinance, of \$75,000, when the amount of State Taxes placed in that Collector's hands for 1863, was upwards of \$300,000, and the City Taxes to be collected by him, in the same year, probably three times that amount.

It might at first appear that some remedy for this could be found under the 38th and 39th Sections of the 81st Article of the Code, by which the Governor is authorized to appoint a Collector of State Taxes in any county or the city of Baltimore, where the local authorities fail by a given day to make such appointment. But when such appointment is reported, if it were even competent for the Executive to look beyond that report and on ascertainment of such facts as above suggested, to appoint another Collector, the expediency of such a course would be very questionable, and could scarcely be defended in view of the conflict of authority, such a proceeding would necessarily occasion, and the suspension of all collections of so important a part of the State's revenue, until such a controversy could be determined. I thought it better, therefore, to acquiesce in an arrangement made by the Comptroller with the Collector of Taxes for the time being, by which the amount of his collections should be at short intervals, deposited by him to the credit of the State. Whilst, therefore, I am not apprehensive of any loss to the State, from the amount actually collected, so far as the present Collector in that city is concerned, you will agree with me that the State should not be left to the security furnished only by the integrity of the individual officer, and that safeguards should be immediately provided against the contingency of such losses in the future.

The character of the danger to which I have referred, is calculated to call attention to what seems to me to be a radical defect in the mode of appointment of such Collectors throughout the State, and to suggest the propriety of so shaping the remedy required in the particular case referred to, as to change, at the same time the system of appointment of such officers heretofore pursued. These Collectors, are as already mentioned, now appointed by the local authorities of the counties and said city. In some counties one Collector only, and in others several are appointed, and their bonds and se-