

statements on the assessed value of property and from indifference of tax payers and collectors. If then the interest accrued with the accruing interest, amounting to \$1,798,694.63, are to continue current demands against the Treasury, and the income is not, by additional taxes, increased beyond \$400,000, there will be a deficit in the Treasury at the expiration of the present year of \$1,348,694.13.

Past experience has fully demonstrated, that the tax system of the State is destitute of the vigour which is indispensable to its faithful execution. In some its adoption some of the Counties have wholly failed to put it into operation, and others have done it in such an irregular and unsatisfactory manner, as to make it at all times questionable whether it would accomplish the purpose contemplated by its framers. Aware that some amendment of it was absolutely necessary to insure its execution, the Legislature at its last session, provided as a coercive measure that the collectors of the County should be the collectors of the State tax, hoping, doubtless, that the local authorities of the Counties would be forced to levy the tax decreed to be imposed for the purpose of raising a sum sufficient to pay the interest on the public debt. The result has sadly disappointed this hope. So far from the delinquent Counties being compelled by this measure to levy & collect State taxes, it has only had the effect to prevent the collection of taxes of any kind whatsoever.

The violent struggles for political power and patronage, which have agitated our State for several years past, have prompted both of the great political parties, from time to time, as they required an ascendancy in the Legislature to curtail the power conferred by the Constitution originally upon the Executive. To such an extent have the restrictions of Executive power been carried by successive modifications of its original character, that it is now wholly inadequate to the faithful execution of some of the most important laws upon the statute book. In the case of the acts designed to provide a revenue sufficient to meet the interest on the public debt, the Executive has but little if any controlling influence. By these acts, the power of carrying them into execution is left almost entirely and exclusively with the local authorities of the several Counties; and past events have established, beyond all question, that in some cases at least, they are unsafe depositories, as they have failed completely in the discharge of their official duties, to answer the expectations of the Legislature. This being the case, something must be done to guard against a continuance of the open resistance to the legislative authority, which has characterized their proceedings. Already has the failure to execute the laws throughout the entire State, engendered among that portion of its citizens, who have cheerfully borne their part of the burden, a feeling of discontent, and it will, in all probability, be increased, unless efficient measures be at once adopted, increase the dissatisfaction to such an extent, as to make the execution of the tax laws hereafter, next to impossible. The citizen who willingly complies with the requisitions of the law has a right, undisputed and indisputable, to insist upon the like compliance of all others. It is manifestly unjust, to exact a part of the earnings of a portion of the people only, for public purposes, under the provisions of a law designed to act upon all. If a portion of the people be allowed to withhold all contributions,