

day appointed for that purpose. In the execution of this duty, the bonds of collectors who had failed to pay the installment due to the Treasury on the 1st of June 1843 were put in suit; and in my Annual Message at the last Session the Senate and House were respectfully informed, that suits would be instituted for the recovery of the installments due on the 1st of September of the same year unless otherwise directed by the Legislature. The subject was taken into consideration and by resolution No. 4 of that Session it was declared to be the sense of the General Assembly that suits ought not to be instituted as proposed before the 1st of June last. Before the close of the same Session a law was passed which is considered as superseding the discretionary authority which had been vested in the Governor.

By a provision in the eighth section of an act passed at December Session 1843 Chap. 208 it is made the duty of the proper officers in those Counties Howard District & the city of Baltimore where there may be no collector to place annually in the hands of the Deputy of the Attorney General for such County, District or City a list of all persons who may be in arrears for taxes more than one year, and the amount due from each; whereupon the Deputy of the Attorney General is authorized to obtain by summary process before the County Court judgment against all persons thus in arrears, upon which execution is to issue to the Sheriff, whose duty it is, without delay to pay over the money collected upon such executions to the Treasurer and on failure to do so his bond shall be put in suit. Regarding this as an act dispensing with the requirement upon the Governor to institute suits as before mentioned and being that it is applicable to all the Counties in the State I have thought it advisable to exercise a discretion, conferred on me by the law and resolution above referred to. It may, however be as well for you to inquire to what extent this act can be conveniently executed. It proposes to put under execution at one and the same time so large an amount of property as to make it doubtful whether purchasers could be obtained for it on terms not absolutely ruinous to the interests of those unfortunately indebted. In the present state of popular feeling, where a spirit of open opposition to the tax laws is openly manifested in more than one third of the Counties, we may well question the propriety of any measure which might furnish to the disaffected a plausible excuse for further combinations to resist or evade their faithful execution.

A cause more predominant than any yet enumerated has in my opinion exercised a powerful influence in suspending the healthy and beneficial operations of the revenue system of the State. Fallacious expectations have been for years generally and eagerly cherished of further distributions to the State from the Treasury of the General Government. Under a firm conviction that these delusive expectations could not be realized, the probable disappointment of all who entertained them was adverted to in my first Annual Message. In recurring to the subject now there is no occasion for indulging in conjectures. What has been admitted of disappoinment may now be treated as a question adjourned. The Presidential Campaign in the