

accomplished this object, by giving to the present Executive, as recommended by him, the power of appointing Collectors irrespective of residence, in all cases where Collectors had not, by the tenth of May, in each year, duly qualified under appointment of the County authorities. The design of the Legislature was to clothe the Executive with the power to appoint Collectors whenever the County authorities should neglect or refuse to discharge their duty, but the power, as conferred, unaccompanied with the power to compensate the persons appointed, was of course nugatory. The naked power to appoint was conferred upon the Executive, but the power to pay was still left with the County authorities; and as this power was only to be exercised by the Executive upon the contingency of the refusal of the County authorities to appoint, it is manifest that the same cause which would occasion the non discharge of <sup>the</sup> duty to appoint, would more powerfully operate to prevent their paying the Executive appointees. I have no doubt that the omission to confer this power was an oversight upon the part of your predecessors, and I have no hesitancy in expressing the opinion that if the Executive should be clothed by you with the power to compensate, (within the limits now prescribed by the County authorities) the Collectors hereafter to be appointed by him, that you will ensure the future appointment of qualified Collectors throughout the State.

It is not, however, alone necessary that you should provide for the certain appointment of proper Collectors of the State tax; it is equally essential that you should with equal certainly provide your Collectors with power to discharge their duty.

Under the existing law, the whole machinery (if I may so express myself) of the revenue system of the State is under the control and management of County authorities, in most cases elected by the people of the Counties, and wholly irresponsible to the State authorities. Although the apportionment under the Act of March, 1841, was made by State authority, and for State purposes, the custody of the apportionment books is, under the law as it now stands, confided to these County authorities, and the power to levy the State tax is exclusively invested in them. The neglect or refusal of these local authorities to levy the State tax, or to give up to the State Collectors the apportionment books, would for the time effectually prevent the collection of the State dues, and would render the existing tax law practically useless as a revenue system. I am aware that the existing law subjects to indictment the members of the Tax Courts, who refuse to discharge the duty imposed on them by the law, but experience has demonstrated the inadequacy of this remedy. Commissioners of the tax have been elected by the people, who have refused to deliver the apportionment books to the Collector appointed by the Executive, and the grand jury of the County have refused to find an indictment against the delinquents.