

1864

prompt collection of such Taxes apparently necessary and is suggestive of some alteration in the mode of collecting such Taxes throughout the State.

The authorities of that City in common with those of the Counties are empowered to appoint the Collector of State tax and are required to levy upon the property of the City a sufficient amount to pay the expense of that collection. In providing for the exercise of this power they have as appears by the report referred to, prescribed by a City Ordinance an annual salary of two thousand dollars as the compensation to the Collector, who for that amount is required to collect the Taxes due as well to the City as the State. They have also by the same ordinance prescribed the penalty of the bond which such Collector shall give and fixed the same at the sum of \$75,000 making it payable to the City of Baltimore. Both these municipal provisions tend injuriously to affect the interests and impair the security of the State in that very material part of her resources derived from the Taxes payable in that City and are as it seems to me obviously in conflict with the terms and spirit of the law of the State.

The only certain mode of securing a prompt performance of duty on the part of any collector is to make the amount of his compensation dependent upon the amount collected and such was the manifest design of the 75th section of the 81st article of the Code when "to secure a speedy collection of said Taxes" it provides that the City and County authorities shall annually levy "a commission not exceeding ten per centum on the amount to be placed in the hands of such Collectors for collection."

But the advantage intended to be secured by this clause is entirely lost when the Collector's compensation is commuted to a fixed salary and the consequence is not only a large arrearage of taxes at the end of the year and the necessity of making other provision for its collection but the probability that a large part of it may be ultimately lost.

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 ...