

Having reduced the rate of the direct tax (above referred to in the accompanying statement of our Comptroller) from 25 to 15 Cts. in the \$100, and ordering a new assessment of the property of the State. In addition to this direct tax, levied upon all property, real & personal (inclusive of bonds, notes, stocks &c &c &c) ad valorem, we have sundry indirect Revenue laws, such as stamps on notes deeds &c &c, tax on collateral inheritance, Commissions of Justices, Executors and administrators, public officers &c. &c. all of which you will find set forth in the accompanying copy of the Revenue laws of the State. I also send you copies of my two annual messages which contain a condensed history of the finances of the State since the creation of the public debt.

I shall be happy to furnish you with any additional information you may desire.

I have the honor to be

Yr. obt. Servt.

Enoch Louis Lowe

Treasury Department
Comptroller's Office
Annapolis 21st Decr. 1853

To His Excellency
E. Louis Lowe
Governor of Maryland,

Sir: I have the honor to acknowledge the receipt of your letter of the 15th inst. concerning a communication from His Excellency the Governor of Georgia asking for answers to the queries below. 1st Is the tax law of your State upon the ad valorem principle? It is with an inconsiderable exception, there being a small specific tax on pipes, over the value of \$50. and gold & silver watches. 2nd What is the percentage levied? 15 Cts. in the hundred dollars. 3rd What is the amount of money annually appropriated for the purpose of education? This question can not be answered with entire accuracy as the appropriation is governed in part by the amount arising from hundreds and Bank Stock and Revenue from the Washington and Annapolis Rail Roads. The sum appropriated the present year is (\$90,000) ninety thousand five hundred dollars, which may be taken as the average; of this sum \$5,500 is expended for the Deaf, Blind & Dumb. 4th What is the amount of the State Debt at this time?