

discouraging in this, as to justify despondency. He has never doubted and never can doubt, the ability of the citizens of Maryland to pay double the amount of the debt she has incurred, both principal and interest. Still less can he question their will—nay, their unalterable determination to pay it. But, in a State like this—unused to taxes of any kind to any considerable amount, and of course inexperienced in the science and mechanism taxation involves, it is likely he fears, to be a work of time and industry, as well as of will.

One effect of the recent experiment in direct taxation will have been, to verify to the General Assembly, the Treasurer's Report of last year, "that one half only, of any amount directed to be levied, might be expected to come into the Treasury, *in the year*—and that if the wants of the State, *must* be wholly supplied by a tax upon the property of its citizens, the proper rate of the tax, would be a dollar in the hundred for the first year and fifty cents thereafter."

The General Assembly, very wisely he thinks, decided to add one-fourth only, to the rate of tax on property, and to raise the greater part of the residue by a tax upon the personal earnings of the citizens generally. The act for that purpose, were it duly executed, would no doubt effectuate this—and its effect would be, as it was designed to be, materially to *relieve* property—not by exempting the proprietors from its operation, but by avoiding the alternative with the Legislature, of *doubling* the tax on property.

He has learned therefore, with surprise and regret, that it has not been the pleasure of the county authorities and of the Assessors, to execute it fully and impartially.

In speaking of the *object* of this act, the Treasurer of course refers to, the intention of *the General Assembly*, and not to the purpose of individuals of either branch.

He very clearly saw, for example, that the purpose of the Committee of Ways and Means, up to the time of their report was, to subject to this tax, the *employed* only, and not their *employers*—and he would therefore, of course, have so instructed the Assessors, if the language of the General Assembly would have let him. The act of Assembly however, plainly directed the valuation and assessment of *every employment*—a term it is true, (were it used throughout and construed with the aid of the key furnished by the Report) susceptible of so restricted an interpretation—but in prescribing the oath of the Assessors, the act requires them to be sworn, to value *every occupation* and its *profits*—clearly shewing that, the Legislature used the term employment as synonymous with occupation—and this and the term *profits*, are language too impracticable, and too plainly apposite to employers, to admit of their exemption.

The Treasurer was well pleased to find that, a partial imposition of the Tax, was *not* the purpose of the Legislature.

Such a purpose alone might, in his view, have brought it into conflict with the Declaration of Rights.

The great principle of its 13th article, in reference to property is, that (allowing no proprietor to escape but the Pauper) it shall con-