

city, a list of all persons who may be in arrear for taxes more than one year, and the amount due from each; whereupon the Deputy of the Attorney General, is instructed to obtain, by summary process before the county court, judgment against all persons thus in arrear, 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 seeing that it is applicable to all the counties in the State, I have not thought it advisable to exercise the 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, when a spirit of insubordination 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, even 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 then admitted of discussion may now be treated as a question adjudicated. The Presidential canvass with which the whole country has been so much engrossed is now over. The well known opinions of the President and Vice President elect, forbid prudent men to calculate upon the payment of our public debt, out of the resources of the United States. Besides, if there was no veto power in the path of those who seek, for State purposes, a part of the legitimate income of the General Government, there are great national objects to be gained by leaving all those incomes where the Constitution has placed them, to be appropriated to the common defence and general welfare. The report of the Secretary of the Treasury states the debt of the confederacy on the first of July to be \$24,748,188.23. That debt is to be liquidated. We learn from the same report that the surplus in the general Treasury at the same date was \$7,857,379.64. The duties on foreign commerce from which this surplus arises are to be reduced. Although a majority should think otherwise, the minority of the people of the United States have a constitutional right to insist upon a repeal of all taxes