

tancy in expressing the opinion, that if the Executive should be clothed by you with the power to compensate (within the limits now prescribed to 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 certainty*, provide your collectors with the *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 assessment under the act of March, 1841, was made by State authority, and for State purposes, the custody of the assessment books is, under the law as it now stands, confided to these county authorities, and the *power to levy the State tax* is exclusively vested in them. The neglect or refusal of these local authorities to levy the State tax, or to give up to the State collectors the assessment books, would for the time effectually prevent the collection of the State dues, and would render the existing tax laws 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 assessment books to the collector appointed by the Executive, and the grand jury of the county have refused to find an indictment against the delinquents.

I am also aware, that upon the hearing of a writ of mandamus, the courts of justice would order the delivery of the assessment books; but in the new position which Maryland is now about to assume, the delay which would be consequent upon such a proceeding would be destructive of its utility. It will, gentlemen, be your paramount duty to remedy the defects in the existing legislation which have been pointed out for your consideration. As the law now stands, the Executive arm is powerless to vindicate the supremacy of the law; and the enactments of the Legislature may be treated with contempt, and disregarded with impunity.

Formerly the levy or tax courts throughout the State were appointed by the State Executive. They were then responsible to the State authorities, and consequently respected and observed the laws of the State. Now in most of the counties these officers are elected by the people of the particular county, and having been thus converted from State into county officers, they have ceased to be responsible to the State authorities, and in fact are practically responsible solely to the people of the county by whom they are elected. To this error, in the past legislation of the State, is to be attributed the non-enforcement of the revenue laws; and the correction of this error by restoring to the State authorities the appointment of those officers