

chapter 20S, required the Governor, on the first of May succeeding its passage, to appoint collectors in the several counties and in the City of Baltimore where none were appointed by the local authorities, or having been appointed, failed or refused to qualify. The act of December session 1844, chapter 236, directs the Governor, annually to appoint collectors, "whenever and as often as the levy courts, commissioners of the tax and the Mayor and City Council of Baltimore shall neglect or be unable to procure duly qualified collectors by the first day of May in each and every year." Grave questions have been started in the progress of suits instituted for the recovery of taxes, as to the power of the city and county authorities to appoint collectors after the first day of May in each year; and although, the better opinion is, that the authority is concurrent, the apparent conflict should be removed by legislative interpretation. Similar difficulties have arisen in regard to the time, within which, the levy of each year's taxes is to be made by the levy courts, and commissioners and the Mayor and City Council of Baltimore. The original tax law, directed the levy of the State taxes to be made, at the annual meeting held for the purpose of laying the county or city taxes. The act of December session 1845, chapter 203, provides that, in case the proper authorities of the counties or city of Baltimore fail to levy the State tax by the first of August of each year, the Governor shall appoint tax boards for that purpose, and strong doubts have been intimated as to the power of the local tax boards, to make the levy after that day. As two-thirds of the taxes of each year are, by an act of the last session, made payable on the first of January, and the residue on the first of April next succeeding the year for which they are levied, earlier by nine months than was formerly required, the interest of the Treasury would be promoted and all difficulty removed, by the passage of a law directing both the levy of the tax and the appointment of collectors to be made, on or before the first of May of every year thereafter.

The act of December session 1842, chapter 269, authorising the division of the counties into collection districts, has operated, where it has been adopted, with extreme prejudice to the public interests, and its repeal, therefore, is now become indispensably requisite. Although, in the City of Baltimore and in all the largest counties of the State, with but one or two exceptions, the taxes are collected by a single collector, in many of the smallest counties, from three to five collectors are frequently appointed, accumulating unnecessarily the already arduous duties of the Treasurer, and rendering precarious, the payment of the taxes due from such counties. Of fifty-eight suits brought within the last two years against collectors and their sureties, but *five* have been instituted in counties having only one collector, while, under the system of divided collections, the State has not only been delayed in the receipt of her revenue, but constantly forced into litigation, subjected to large expense for fees and commissions to attorneys, and exposed to the loss of the claim, for the recovery of which, proceedings have been taken. The act of Assembly imposing a tax upon civil com-