

no doubts; and, accordingly, did so. I have, therefore, the satisfaction to inform you that the Judges of the Appellate, Circuit and Orphans' Courts are all commissioned; and that their several Courts are fully organized. Commissions have also been issued to all other Officers, elected under the new Constitution.

Much diversity of opinion existed, as to the proper construction to be put upon the eighth Section of Article vii. Almost every County has its own peculiar local laws, regulating the number, and mode of election of the Commissioners, or Levy Court; a species of legislation which cannot be too strongly condemned. In most of the Counties, the election has been, heretofore, by districts. Construing that part of the Article, referred to, which adopts the general ticket system, literally, and, as I believe, in strict accordance with its spirit and intendment, I have commissioned those, who were returned to me, as having received the highest number of the aggregate votes of their respective counties, without regard to *district residence*; and I have consulted the local laws, only to ascertain the number of Commissioners authorized for each County. You will allow me to remark, here, that much patient attention will be required, when you come to arrange the local authorities of the Counties, as you are directed to do, by the Constitution. County Commissioners, Justices of the Peace, Supervisors of Roads, and Constables, have a more immediate and constant official intercourse with the people, than all of the other officers of the Government together. In their competency and integrity, the great mass of our population is particularly interested. The number and compensation of these functionaries, should be so regulated, as, at all times, to secure the services of fit men; who, otherwise, might not be willing to incur the risk and trouble of an election.

The Treasury Department has been reconstructed, upon a higher and more rational basis. The office of Comptroller has long been needed. Too many and dissimilar duties have, heretofore, been imposed upon the Treasurer. For the future, he will be merely a Receiver and Accountant. The entire supervision and control over the finances have been devolved upon the Comptroller. In organizing the new Treasury Department, you cannot devote too much attention to detail. The duties of the Comptroller, especially those connected with the enforcement of the collection of the revenue, cannot be too specifically defined. This was, formerly, an Executive function. You will find, by reference to the annual reports of the Treasurer, for several years past, that many Collectors of the direct taxes, as well as other Officers, who collect the indirect revenue, have been, annually, found in arrear, to very large amounts. The arrearages of the direct taxes alone, unaccounted for, at the Treasury, were, in 1847, \$183,005.47; in 1848, \$575,682.17; in 1849, \$551,833.69; in 1850, \$557,793.20; and, for the last fiscal year, which closed on the first of December, \$647,153.71. Allowing two years for the collection of one year's tax, (which, in the present flourishing condition of the State, and in view of the