

which the General Assembly adjourned its session, the undersigned proceeded with the utmost dispatch to prepare, and cause to be printed, the forms of assessment and copies of the law required to be furnished to the County Commissioners, the Assessors, and the Appeal-Tax Court of Baltimore; and, notwithstanding the very limited time for executing the work, he was enabled to place in the mail, the various packages containing them, under cover, to the Clerks of the Circuit Courts of the Counties, and the Register of the City of Baltimore, in season to reach their destination by the fifteenth day of June; the period fixed for the assembling of the Assessors to take into consideration the law itself and the instructions of the Comptroller. The Assessors, it is understood, have proceeded to execute the duty required of them; but, from information derived from several of the Counties and the City of Baltimore, in many instances, they have been unable to complete the valuation of the property in their respective districts, by the first of December, the day fixed in the law for the completion thereof. To such as applied to this Department for information, as to their right or duty to continue the work, instructions were given to proceed with the assessment until the whole should be completed, and the returns of the valuation could be prepared and delivered to the County Commissioners and the Appeal Tax Court of Baltimore, as prescribed in the 21st Section of the Act. The 30th Section of the Act makes it the duty of the Clerk of the County Commissioners, in each County, and the Appeal Tax Court of Baltimore, on or before the first day of March next, to return to the Comptroller a summary account from the Assessors' returns, as corrected by the Commissioners and Appeal Tax Court, of all the property liable to taxation, with the value thereof; and the Comptroller is thereupon, by the 38th Section, directed "to prepare a condensed statement, exhibiting under appropriate heads, the amount of such valuation in each of said Counties and said City, and the aggregate amount of property assessed, and report the same to the General Assembly at its next session." Although it is understood, that there will be a very large increase in the value of the taxable property of the State, justifying, perhaps, a considerable reduction in the present rate of the direct tax, yet as the assessment itself is not yet completed, and is liable to be reduced by the action of the Appeal Tax Courts, when returned to them, there is no such infor-