

Message of increased revenue from the assessable property of the City of Baltimore, contained in my official Message to the Legislature Senate was predicated; and I now very cheerfully conform to your wishes upon this subject.

In my official communication to the Legislature, in discussing the question whether the direct tax for the future would probably yield an increased or diminished revenue. I used the following language: "Upon this point let me invite your consideration of a single fact. By an Act of the last Session a reapportionment was ordered of the property of the City of Baltimore,

This reapportionment has not been completed; but with the desire of supplying you with all the information necessary to just conclusions upon the subject, I addressed a letter to the Mayor of that City, requesting him to inform me, what would be the result of that reapportionment, and I have received a communication from him in which he says that the reapportionment will not fall short of \$80,000,000." And in the same part of the Message I further stated that if this estimate be correct, it will add \$26,171,784 to the reapportionment upon which the direct tax now operates, and will increase the revenue which will accrue from that source \$62,929,461. It certainly was not my intention to misrepresent the Mayor of the City of Baltimore, to whom I felt indebted for his promptness in furnishing me with the information upon this subject, which I had desired him to communicate for your information; and I now transmit his two letters to me, which will speak for themselves, and correct the error, if any, into which I am supposed to have fallen in reference to the information which he intended.

You will perceive that the Mayor states in the closing sentence of his letter of the 3^d of December 1846, "That he thinks the whole reapportionment will not be less than \$80,000,000," and I have the honour to inform you, that my estimate of the amount of the new reapportionment of the property of the City of Baltimore, was predicated upon this information, derived from the Mayor of that City of Baltimore.

In estimating the increase of assessable property, caused by the new reapportionment of the property of the City of Baltimore, I assumed the estimate of the Mayor as the probable amount of the new reapportionment, and deducted from that amount the assessed value of the property of that City, as shown by the Treasurer's report of 1844, to which I had access at the time I prepared this part of my Message. You will find by looking at the Treasurer's report of 1844, that the assessed value of the property of the City of Baltimore upon which the direct tax for the year 1845, was levied and paid to the State, was \$54,828,256, which deducted from the estimated amount of the new