

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 commissions, has occasioned great difficulty, in procuring the services of a sufficient number of justices of the peace for the transaction of such business as is within their jurisdiction, in the Counties for which they are appointed. It is known, that by far the largest number of this class of civil officers, have, before the passage of the law, accepted commissions merely to subvert the convenience of the neighborhood in which they resided, and with no view, whatever, to the emolument of the place. Since the imposition of the tax, these persons have very generally declined to qualify, in consequence of which, considerable inconvenience has been experienced and the administration of justice sometimes impeded, and it is apparent that the law should be so far modified, as to except from its provisions the commissions of justices of the peace in the several Counties.

The existing Treasury system will be found, upon examination, to demand a thorough revision and re-organization. The penalty of the bond of the Treasurer of the Western Shore, was fixed by the Act of 1801, Chapter 66, at a sum not less than fifty four thousand dollars, and by resolution No. 16, of December Session 1842, the Eastern Shore Treasury having been previously abolished, the penalty was enlarged to two hundred thousand dollars. When it is considered, that the revenue of the State exceeds two hundred thousand dollars, that this immense sum is received, kept and expended by the Treasurer, without check or limitation, that the sole supervisory power provided by law, over the accounts of the office, resides in a committee of the House of Delegates during the biennial sessions of the Legislature, and that the bond of that officer is the only security held by the State for his official fidelity, it will, at once, become manifest, that additional safeguards should be thrown around the system. Although the duties of the office, have been increased ten fold since the present tax laws went into operation, yet, its labors, as formerly, are still discharged by the Treasurer himself with the aid of a single clerk, a force altogether insufficient for the orderly and systematic conduct of the complicated affairs of that department. The creation of the office of Comptroller or Auditor, with powers and duties sufficiently comprehensive and well defined, would, it is believed, answer the double purpose of relieving the Treasurer of a large share of the duties and responsibilities now devolving upon him, rendering unnecessary the services of an Assistant Clerk, and at the same time, afford to each of these officers such mutual and salutary checks upon the official acts of the other, as would furnish the most perfect security in the receipt, safe keeping and

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