

apportionment should add but forty millions of dollars to the existing basis of taxation, it would produce an aggregate of two hundred and thirty two million of dollars; yielding, at the present rate of the direct tax, a gross annual income of \$580,000. A reduction of forty per cent. upon that amount, would save to the taxpayers, in each year, the sum of two hundred and thirty two thousand dollars. If to this be added the amount derived from the tax on stamps, in the last fiscal year, it will be found that the entire amount of the reduction proposed by me, will not exceed two hundred and ninetyone thousand dollars.

I respectfully recommend that the fiscal year of the State be made to terminate, hereafter, on the thirtieth day of September. This will bring it to the close of a quarter; whereas, it now ends one month before the close of the last quarter of the year. There is another reason of still greater importance, for the change suggested. It is with great difficulty, that the Report and Accounts of the Treasury Department can be prepared, for the Legislature, within the period prescribed by the Constitution. It is absolutely impossible for the tables and other important statements to be made out, for the inspection of the Executive, before the time at which the Annual Message is generally closed. He is, therefore, deprived of the advantages of a critical examination of the varied exhibits of the Treasury; and is obliged to depend for information, upon the very general data furnished by the officers of that Department, in reply to his interrogatories. This, again, occasions much embarrassment to those officers, in the midst of the most arduous labors of the fiscal year. It may be proper for me here to state, that the clerical force, now authorized by law, is wholly inadequate to the prompt discharge of the duties in the office of the Comptroller, without taxing the energies of that officer and his present clerk, to an unreasonable extent. I therefore recommend that another clerk be allowed.

In reply to a communication from me, the President of the Board of Commissioners, who have in charge the erection of the new Insane Asylum, provided for by you at your last session, has informed me that an advantageous site, near the City of Baltimore, has been purchased for the sum of fourteen thousand dollars. As you restricted the expenditure for the real property, to a maximum of five thousand dollars, the difference between that amount and the price paid, was contributed by the bounty of private citizens. A deed for the property has been executed, under a decree of the Circuit Court for Baltimore County, sitting as a Court of Equity. The President says: "the sum of five thousand dollars, appor-