

in this state, and for other purposes; which was read by its title, and referred to the committee on grievances and courts of justice.

And also delivered the following message; which was read, viz.

By the Senate, March 13, 1829.

Gentlemen of the House of Delegates,

The senate acknowledge the receipt of your message relating to the bill for the valuation and assessment of property in this state, and to the suggestions heretofore made upon that subject.

It appears to the senate that a very inconsiderable sum will be required to defray the current expenses, redeem the faith and maintain the credit of the state, a sum, perhaps, not equal to the charge that would be necessarily incurred by making a valuation and assessment.

The amount required, it is believed, might be raised without injury or inconvenience, notwithstanding the supposed pecuniary embarrassments of the citizens of Maryland. Thus believing, the senate deem it inexpedient to attempt at this moment, at great expense, to introduce a new, and in this state, an untried system of revenue. The senate will further remark, that the system proposed is, to say the least of it, of very doubtful policy; indeed it is apprehended that it would be found in practice to operate unjustly on many classes of the community. The senate are, moreover, under the impression that the proposed system, considered in connexion with existing revenue laws, would be found to impose unequal burthens on different members of the community. The senate are also opposed to many of the details of the bill. The system heretofore indicated to the house of delegates is not, in the opinion of the senate, liable to the objections stated. It is the system of taxation adopted in 1821, and continued for several years, and is liable, in our opinion, to as few objections as any system that at this late period of the session can be devised.

By order,

Louis Gassaway, Clk.

On motion by Mr. Grason, the following message, offered by him, in reply to the senate, was twice read, and agreed to, viz.

By the House of Delegates, March 13, 1829.

Gentlemen of the Senate.

We have received your message, informing us a second time, of your willingness to resort to the system of taxation on the