it is proper that he or they should commit to a third person.

Very respectfully dear Sir
Your obt Servt
Robert H Smith, City Clerk

P.S. It is presumed that a general view of the system of taxation here was all that you desired. If however there be any further details, which you wish to be acquainted with, an endeavor will be made so far as time and opportunity might allow to communicate them, presuming you have the original details of your letter, the questions are not repeated here.

Please excuse the bad writing, as the above has been scrawled amidst the routine of business of daily occupation, and there is no opportunity to copy. Mr Stevenson is satisfied of the correctness of what is above stated.

Respectfully RHS.

The following communications were received through the Mayor which were read, and on motion of Mr Keyser a message was sent to the second Branch proposing to refer the same to the joint Committee on Ways and Means.

City Collectors Office
Baltimore January 11th 1841

To the Honorable The Mayor
and City Council of Baltimore

The Collector in presenting his annual report presumes it his duty to accompany the same with such observations as may appear necessary to shew to the constituted authorities of the city, the causes which ~~operate~~ suggest themselves to his mind as operating to retard the receipt of the revenue arising from the collection of taxes in aid of the fiscal operations of the city Treasury.

It is to be observed that from the commencement of the duties appertaining to the office he has the honor to hold, and the commercial, mercantile & mechanical

interests of this community have been labouring under severe embarrassments so much so that in numerous cases they could not separate the funds in their possession from the necessary course of trade in which they were employed, and such has been the state of the monied institutions of the city, that very partial relief could be obtained in that quarter events sustain their credit in their different occupations. The above causes taken in connection with the compulsion on our part to receive none other than Bankable funds for taxes (for even Rail road paper was prohibited) have operated against the receipt of a very large amount of the public dues.

Very respectfully your obedt Servant
Jacob Geems

City Collectors Office January 11th 1841

To The Honorable The Mayor
& City Council of Baltimore The city Collector presents his annual report.

By reference to my report made to the city Council in January last, it will be seen that the amount of assessment chargeable with the city Court, City poor, County School, and Rail road taxes for the year 1839 was

$55.793.870		
and chargeable with direction		52.793.357
From which deduct releases &		
Insolvencies since that report	819.914	781.357
	54.973.456	51.822.103
Amount city court tax at 2¾ p.ct upon $100 on assessment of 54.973.456 after deducting collectors comm.s	14.815.34	
Deduct amt paid Register	10.699.53	4115.81
Amount city poor tax 5 cts per $100 on assessment of 54.973.46, after deducting Collectors commission	26.937.00	
Deduct amt paid Register	19.453.79	7.483.21
Amount County tax at 3½ per $100 on assessment 54.973.456 after deducting Collectors Comm.s	18.855.89	
Deduct amt paid Register	13.617.43	5238.46
Amount School tax at 1½ cents per $100 on assessment $54.973.46 after deducting Collectors Comm.s	8.081.10	
deduct amt paid Register	5836.11	2244.99