essary delay, both of which are now justly complained of as evils incident to all legislative or deliberative bodies.

Whilst cherishing a jealous regard for the dignity of the office I have been elected by my fellow citizens to fill, and stoutly asserting the prerogatives attached to it, I at the same time disavow all inclination to retard the action of your honorable body, in any matter effecting the public welfare.

It is my duty as the Chief Magistrate of Baltimore, to look after and protect the interests of the whole city, and this I am resolved to do, to the full extent of my ability, giving however to those of private and sectional character, due and impartial consideration. There is nothing required to secure both harmony in our deliberations, and good results from our actions, but that the co-ordinate branches of our goverment should properly respect each other, and each confine itself strictly within its legitimate sphere.

The finances of the city are, I am sorry to be compelled to inform you, in a very unpromising condition, as will be shown by the report of the city Register. The following exhibit has been kindly furnished by that office, in compliance with my request, that I might show to our constituents plainly their full indebtedness on the first day of January, 1855; and the pecuniary positions of affairs at that date. It is due both to them and ourselves, that nothing be hid from the public view. The entire debt of the city on 1st January, 1855, was as follows, viz:

Stock debt on which we pay the interest . . .	$6,532,888,17
Stock debt on which we do not pay the interest, but for which we are bound	4,800,000 00
Floating unprovided for, upward of	500,000 00
The current expenses for the year 1855, will at least	600,000.00

This will show you at a glance, the amount of taxes necessary to be levied, and I would respectfully suggest, that the levy be made very early, instead of being deferred as heretofore, to a late period in the annual session: permit me to urge the necessity of making the levy the first business of the session.

It is the general expectation of the community, that the per centum, of taxes for the ensuing year, will be unusually large but there is also abroad a commendable disposition, to meet the emergency promptly, and hence the expediency of prompt action, enabling the City Collector to enter speedily upon his duty, and replenish the now exhausted treasury. I would recommend a liberal discount for ready payment, say 7 per centum to those who make it previous to 10th of May; 6 per cent, to those who make it previous to 10th July and

so decreasing 1 per cent, for every month of delay.

There are pressing engagements which we must provide for and until fully relieved from all momentary embarrassment, I trust no appropriations will be made by your honorable body, except such as cannot possibly be dispensed with.

The report of the city collector will be found an interesting document, and the information it conveys must occasion general surprise.

You will discover by it that for eighty years, arrearages of taxes have been accumulating until the sum is swelled to over eight hundred thousand dollars, ($800,000) a large portion of which will be lost utterly, and I would remark, that this loss will result not because collections are or were impossible, but because the Collector has not in his office, the necessary assistants to collect it.

The arrearages have been hitherto passed from the hands of a retiring Collector to his successor, as debts due the city, and from time to time, some of the debtors call and pay, thus realizing a small proportion - but the great bulk continues unpaid to the present date. They are not disputed debts, nor was there any obstical to render their collection impossible, save want of force or assistants in the Collectors office.

In calling your attention specially to this subject, I would respectfully suggest the expediency of laying upon the Auditor the duty of collecting - by summary process - all arrearages of taxes due the city; let correct bills be prepared, and passed by the collector into the hands of the Auditor, who shall receipt to him for the full amount, and charged with the same on the collector's book; the Auditor to give him a corresponding credit on books to be opened by him for that purpose, and as fast as collections are made, he shall pay the amount over to the collector, receiving credit for the amount so paid, and making a corresponding charge on his books; let all arrearages date back from July 1st of each year, taxes unpaid on that day being classed as arrearages, and at once placed in the hands of the Auditor for collection in the most speedy manner possible. This plan presents itself to my mind, after due consideration, as one well adapted to relief to the city, monies justly ~~[illegible]~~ due, and which must be in the greatest part lost, unless means be at once devised to collect them. Should it not however, not seem in your judgment to be properly within the province of Auditors office, then I would respectfully recommend the abolishment of that office, and provision for the appointment of a Deputy collector, for the purpose named, who shall be remune-