will render it indispensable, in order to provide for the prompt payment of the notes of the city at maturity in April next, that the levy of the present year should be made at the earliest practicable day. I would therefore suggest that this subject be referred to the proper committee with instructions to report with all reasonable dispatch.

The committee appointed at the last session of the Council, to procure the passage of such laws by the legislature, as were required to equalize the standard of taxation, by a new assessment of the real estate within our limits, I respectfully recommend be made complete by filling the vacancies in the first Branch, and instructions given to see that no delay may take place in procuring the necessary legislation. Our city has greatly increased in population and wealth since the date of the assessment under which we are now acting, and which forms the basis of the present levy. It is confidently anticipated, that the application of a just and uniform standard of valuation to all parts of the city, by practical judges, will add the addition of an amount little short of $25.000.000 to the existing basis. If to this increase we would couple the capital exempt from taxation represented by persons living upon the suburbs of the city, but beyond its chartered limits, and whose business pursuits are carried on in our midst, it ought to be safely assumed that our legitimate basis of taxation might be enlarged from its present limit to $135.000.000.

It is entirely competent for the Legislature to pass an act defining what shall be deemed a residence with a view to taxation. A person having his office in the city, and transacting business within her chartered limits is as much bound to share the expenses of its government as he who contributes under the construction of the law as it now stands.

The report of the Board of Health shows the operation of that department during the year. I am happy to bear witness to the praise-worthy activity, vigilance and professional skill displayed in its management.

The amount of labor performed has exceeded that of the preceding year, and upon a more limited appropriation which I am happy to say has only been exceeded by a small amount. Early in March, at the request of this department, I directed the Marshal of Police to detail a sufficient number of premises attended to by verbal notification, written notices were served upon 8.114 persons. This order was attended with the most decided advantage in facilitating the operations of the Board.

The health of the city has been preserved in a remarkable degree; and there has been a total absence of all diseases which could be in any manner attributable to a want of attention in the Health Department.

The notice of your honorable body is directed to the importance of some coercive action in relation to persons who refuse to be vaccinated when called upon by the physicians appointed for that purpose.

The recent prevalence of small-pox in the suburban sections of the city, has been attributed in part to this cause. Persons having obstinately refused when in the very midst of the disease, and have eventually fallen victims to its ravages. The public safety requires that such a state of things should not be permitted to exist.

I would also direct your attention to the recommendation that there should be a certified and authentic statement given prior to granting permits for the interment of persons dying within the city limits — of the name, age, color, sex, social condition, place of birth, residence (including street and number) and disease of the deceased. The want of such statistics has been complained of as a serious omission in our mortuary records.

In accordance with the resolution of your honorable body, approved April 23, 1857, the commissioners on the part of the city and county have advertised a sale of property jointly held by them on the 23d of March next. The city of Baltimore has experienced the want of a proper institution under her exclusive control, where she can introduce