Which leaves a balance uncollected, of the taxes for the year 1839, of seventy odd thousand dollars—and of the taxes of 1840, about three undred and forty-six thousand dollars.

Taxes, 1839, uncollected, say, - - - - - - -	$70,000 00
" 1840, " " - - - - - - -	346,000 00
Total arrearages uncollected of Taxes of 1839 and 1840, is - - - - - - - - - - - - - -	$416,000 00

It is very evident that some more summary process must be adopted in the collection of taxes than that heretofore pursued, or else the City will be compelled to dishonor its obligations, from the inability to meet the demands upon the Treasury. The only reliance is upon the taxes. The borrowing of money to pay interest, or any of the demands upon the Treasury, with the present heavy indebtedness of the City, is, I should say, entirely out of the question. The fault is not altogether with the Collector, that the taxes are not more promptly paid. If he were to use all the power the law gives him, it would still be a slow process to force them in. The very numerous list of payers, even if he were to attempt to distrain on all who are remiss or backward in paying, (and that is the only power given him that could prudently be used,) it would require a long time to close up, especially when we take into consideration the many false promises, made after distraint, and the unfortunate willingness of the Collector to rely on them. Another difficulty is the disposition to deny the ownership of property, such as valuable lots with small and trifling tenements, (the goods of the whole tenantry, if sold in the market under distress for taxes, would not pay the officers' fees.) There is also a large amount of insolvent persons' property in the hands of Trustees. Also mortgaged property, abandoned by the original owners; which is very difficult to find an owner willing to pay the taxes on it. Under the present law it requires much time and patience. To sue for the taxes on this character of property is out of the question, so uncertain is it to know whom to sue. There is one way, and only one, to make your taxes available within the year in which the levy is made.

You must give the Collector the same authority that he now has for the opening of streets. Make it obligatory on him to deliver his tax bills on or before the first day of July, in the year in which the levy is made. Let notice be on the bills, and also notice through the public papers to all who have taxes to pay, that unless they are paid on or before the first day of October, in the same year, the property will be advertised, at thirty days notice, and if not then paid, cost and taxes, it will be sold to the highest bidder for cash.

It may be made subject to redemption within two years as is now the law when sold under judgment for taxes by paying all costs and charges, and twenty per cent. per annum to the purchaser for the use of his money, or as is now the law for opening of streets, sold clear of all incumbrances and a fee title given. By referring to page 374, revised Ordinances, you will find the law.

Some may suppose that it would be exceedingly difficult to enforce such a law; that it would be very severe on the poorer classes of tax payers. I do not think so. I believe it would be much better for them than the present mode. The taxes, all know, must be paid, and when once in the habit of paying every year it will be much easier for them, than when they permit some two or three years to run together. Its tendency will be to prevent the taxes from increasing, as it will at once do away the necessity of borrowing to pay interest on borrowed money. It will also prevent great injustice to those who are in the habit of paying their taxes promptly.

These suggestions are given to the Council with the firm conviction that the alternative is, either to resort to some such summary process for the collection of the taxes, or to suffer the credit of the City to be impaired. The latter cannot be thought of for a moment. (In the year 1837, as much money was collected for street opening as for City taxes, without the twentieth part of the complaints.)

The health of the City the past year has been exceedingly good. We have just cause of gratitude to Him who rules and governs the destinies of men, in preserving us free from any character of contagious diseases. The number of interments for the past year was 2,236, (being less than the preceding year by 195,) making about two per cent. of the whole population, including strangers. Taking into consideration the mixed population that belongs to a large sea port town, it exhibits an exemption from fatal disease unparalleled. We may, indeed and in truth, say our lot has been cast in pleasant places.

The present organization of the Health Department, from all the information furnished me, has failed to answer the expectations of those who were friendly to the change. The former organization gave much more energy and efficiency in the execution of the laws relating to the department. The multifarious duties imposed upon the health officers are such, that it can hardly be expected of a physician suited to be placed at the head of the board, would attend to them to the satisfaction of the public. The former system, with the health officer as consulting physician, would be less expensive, and afford greater security to the health of the City. For any further information, I refer you to the Annual Report of the Commissioners of Health.

The receipts of the Register for the past year amount to $1,205,359 35, his expenditures to $1,203,457 72, leaving a balance in the Treasury on the 31st day of December, of $1,901 63.

The present stock debt of the City amounts to $4,680,870 89, of the following character. [See exhibit as furnished by the Register.]