ordinances of the city, prior to the year eighteen hundred and forty-three.

It is believed that many of those sales will be found to be very difficult so to describe the ground as to make a valid deed.

The ordinance made it the duty of the collector to describe the size and location of the lots, the name of the street or streets, &c. &c. but gave him no other means of doing so than such as was found in his office in the assessment books.

Under this ordinance, several sales of property were made in the year 1842,—and it is considered more than probable, that there are instances where the descriptions of property as recorded in the assessment books, do not accord with the plat of the city,—and that, in those cases where property has been sold, no deed can be given to the purchasers of such property.

It is also believed that property may have been sold for taxes which has been assessed more than once, viz: in the name of the proper owner, and then to "owners unknown," and that the taxes have been paid on it by the owner.

This last supposition is based upon the fact, discovered by the collector in making the last sale of property in the year eighteen hundred and forty-three, that several lots were so assessed and charged; this was ascertained through the agency of the surveyor employed under the ordinance, approved March 16, 1843, to draw the lines of the lots to be sold for taxes.

The sales made under this last mentioned ordinance are believed to be valid, and deeds can be executed for them when it shall become necessary so to do, and all sales hereafter can be properly secured to the purchaser by due care on the part of the surveyor.

Should not some provision be made to refund the money, with the interest, to purchasers of lots under the former ordinance, where deeds cannot be executed, and to authorise the Register to reclaim all property so sold before the expiration of the time when the deeds are to be given to the purchasers?

Will not the corporation subject itself to unprofitable contention with individuals who will be anxious to sustain themselves in their purchases, if it should not so arm itself by offering to redeem the property so erroneously sold?

In making the assessment, the assessors had no authority to employ a surveyor, or these difficulties probably would not have arisen, and the assessment might have been correct; but in the absence of such authority, they had to trace the lines of streets at hazard, on extensive vacant lots, and we have reason to be surprised that the assessment has not more errors in it than have as yet been discovered.

The expenses of advertising property for sale are so great, that they have measureably deterred the collector from enforcing the payment of the taxes in that way.

It was no doubt the design of the council in the passage of the ordinance to sell real estate for taxes, to give the utmost publicity to the



sale, so as to draw the attention of owners of the property to its exposed condition, as it requires the collector to advertise for thirty days, at least twice a week, in four of the newspapers of the city.

So onerous are the expenses of advertising, that in many cases, they far exceed the taxes on the property for sale.

It is believed that all the designs of the corporation can be accomplished by directing the collector to advertise the list in one of the daily newspapers only, and to call the attention of property holders through the other papers by a short notice to the list so advertised, and the cost of printing would not exceed two-fifths of the present expenses.

It is considered due to the holders of this kind of property that some measure of this kind should be adopted. It is generally vacant and unproductive to the owners, and all the taxes laid upon it, directly or indirectly, only go to increase the burdens of those who, to a very great extent, are in circumstances which render them unable to meet them.

Much difficulty is experienced in this office by making transfers on stocks, &c.

The ordinance passed in 1841, to appoint a collector, makes it the duty of the collector to enforce the payment of the taxes after the first day of November of each year. The construction placed upon this law is that the payment of the tax cannot be enforced *before* that period; so that by the time at which the collector may enforce the payments of the tax, the stocks may have passed through the hands of a score of owners, and no information of transfers or sales reaching the collector's office, the collection of the tax is rendered almost impracticable. This makes the expenses and costs against the collector so great that in some instances it would be economy in him to pay the tax himself.

A bill may be left with a citizen for sundry stocks on which he paid the taxes for the year 1842, and the stocks so paid on may have been sold in the latter part of said year to several different parties, who generally neglect to make their transfers in the collector's office, so that the books may be in an unsettled condition, so far as these stocks are concerned, and the original holder continue charged, while the property may be changed from hand to hand, going through numerous channels from November 1842, to November 1843. The collector, to secure himself, must follow the property through all these channels until he comes to the parties who are responsible for the tax; in doing which he may be compelled to follow it through the insolvents court, and the hands of trustees, merely because of the want of very slight legislation upon the subject, and a repeal of so much of the ordinance as prevents his making his collections before the first of November.

To remedy these matters, would it not be advisable to obtain an act of Assembly to make the party liable for the tax on the stock held by him on the year previous to the levy, unless he attends to making his transfers, on or before say the first day of April of each year, or at such period as the tax may have been laid, and further to allow no transfers