APPEAL TAX COURT.

Joseph Simms, George W. Gordon, and William Sprigg, Esqs., comprise this Court. These gentlemen possess, in an eminent degree the varied knowledge required to dispose of the different subjects brought before them in a satisfactory manner. They give their undivided attention to the duties of the office.

One subject complained of in their report is that in opposition to their judgment they are prevented from returning taxes paid in error. This results from the fact that the present State Comptroller construes this law differently from any of his predecessors. If this law can be tortured into this meaning it ought to be re-enacted at once, as it is manifestly unjust.

A difficulty has arisen as to whether stocks shall be assessed at a par or cash value. It has been taken to Court by the Insurance Companies, and the Court has decided that they shall be assessed at their cash value. This important result was produced by the unaided effort of John L. Thomas, Esq. This result will increase the basis of assessment over one million in two insurance offices. It is surprising that the Insurance Companies should endeavor to evade this mode of assessment, when the immense increase in the value of their stocks is to be attributed solely to the benefits they have derived from protection furnished by the city in her Fire Department, aided by her telegraph. In justice the Insurance Companies ought to pay the expenses of both these Departments.

This Court is under the impression that an additional assessor is needed for transient residents, or that a commission should be allowed the bailiffs for the performance of that duty.

CITY COUNSELLOR.

J. L. Thomas, Esq., has labored industriously to discharge the duties of this office. Gentlemen of experience accord him more energy and success in city cases than any of his predecessors.

I would refer you to his report in reference to the cases of the 19th of April riot. The Committee on Claims in 1862 reported unanimously against paying them. The Committee on Claims in 1863 reported in favor of paying some of the same cases. The fact of paying some was argued successfully in favor of paying all, by the opposing counsel, in a recent case before the Court. This he justly terms making evidence against the city.

He also suggests that enlarged powers should be given to the Water Board in the collection of water rents. He conceives the law to be vague and undecided. There are many omissions in the code of laws bearing upon the assessing and collection of taxes which ought to be renewed by the incoming Legislature.

It is advised that the ordinances from 1858, and the acts of the Assembly with the decisions of the Court of Appeals, be revised.

CITY COMMISSIONER.

In the repeal of the law appointing three Commissioners, and the re-enacting of the law which had worked well in former years, the Council acted wisely. I am convinced that they will see the propriety of this change, when they examine the very full report of Jehu Gorsuch, Esq., the present energetic and able City Commissioner. The contracts for the various public works authorized by ordinance and resolution, have been carefully scrutinized to secure the faithful and substantial performance thereof, and to protect the City from imposition.

The execution of the work of the different contracts will be carefully and most faithfully watched, and no work will be allowed to be constructed unless it has every requisite that commends it to the most skillful mechanic. Bridges, tunnels and every mechanical construction the Commission controls, will be as near perfect as they can be made. The streets were in a