

ing the past summer, with a view to learn as much as possible of the practical operation of the plan adopted in those States. The plan adopted in Massachusetts, I have no doubt, is the most perfect of any system in the country. I conferred fully with the authorities of the State of Massachusetts, and the City of Boston, and found that they regarded the system of ten year general assessments as obsolete and unworthy of consideration. The annual correction is in their judgment, after many years experience, the only one which can be considered as approaching perfection, or that can be relied on to do justice and maintain the equality of taxation. I have devoted much time and study to the details of the system adopted in that State, and think some of its features may be introduced in Maryland, with the effect of producing equality of taxation, and at the same time a saving of expense.— The amounts expended by the State, and by the several Counties and City of Baltimore, in making the general assessment under the Act of 1876, Chapter 260, were as follows :

Amt. expended by the State in Printing Blanks, Books, &c.	\$	7,497	92
Amt. expended by Allegany County, Salaries and Expenses		8,289	00
“ “ Anne Arundel County.....		5,380	00
“ “ Baltimore City.....		91,448	58
“ “ Baltimore County.....		18,925	00
“ “ Calvert County.....		2,510	25
“ “ Caroline County.....		3,900	40
“ “ Carroll County.....		8,917	00
“ “ Cecil County.....		5,541	00
“ “ Charles County.....		5,000	00
“ “ Dorchester County.....		5,438	00
“ “ Garrett County.....		4,685	50
“ “ Frederick County.....		12,656	00
“ “ Harford.....		6,802	19
“ “ Howard County.....		4,182	48
“ “ Kent County.....		4,078	97
“ “ Montgomery County.....		5,559	00
“ “ Prince George’s County.....		8,591	00
“ “ St. Mary’s County.....		4,826	00
“ “ Somerset County.....		3,934	58
“ “ Talbot County.....		8,855	12
“ “ Washington County.....		8,066	90
“ “ Wicomico County.....		3,228	10
“ “ Worcester County.....		3,918	12

Total cost of making the Assessment..... \$237,425 04

A comparatively trifling annual expenditure over that now made in the several Counties and City of Baltimore, will it is believed, be sufficient to effect an annual correction of the