

Gentlemen of the Senate,
and
Gentlemen of the House
of Representatives.

Although I am sensible of the inconveniences, that will arise to you, individually, from your absence from your homes, at this season of the year, yet a regard to the duties of the station of the Executive Magistrate, has induced me to convene you this day; and I persuade myself, that the advantages, which will result to the Community, from your deliberations on the subject that has
occasioned

occasioned the present Meeting, will afford a sufficient consolation for the sacrifices you make, of personal ease, or private emolument.

The valuations of real and personal property, directed by several Acts of the General Assembly of this State, have not been completed within the county of Newcastle. The Commissioners of the Tax for that County have, in an address to me, detailed the causes of the inexecution of the duties assigned them; and the Boards of Trustees of the Poor have communicated to me a Resolution, stating their inability to provide for the maintenance of the Poor, without the aid of the Annual Tax directed by law: These papers I now lay before you.

The valuations of property, are
contemplated

...that they may
take the subject into their consideration, and
make such provision in this respect, as the
existing circumstances of the case may
require, either by relaxing the time for the
performance of the duties imposed upon the
Commissioners of the Land Office, and
Commissioners of the Land Court, or by
in some instances, the power of the
Commissioners of the Land Office, or in such other
manner as may be deemed proper.

Wm. M. Smith

May 31. 1797

contemplated as the basis, upon which all assess-
ments are to be founded, both for County
and State-purposes; and, in this point of view,
the inexecution of the laws on that subject, I
necessarily operate very injurious effects. The
taxes, by being postponed to another year, must
accumulate, and become burdensome to the
citizens who are to pay them; and, in the
mean time, there can be no collection of the
State-Tax; nor provision for the reparation
of the public Roads, for the support and
maintenance of the Poor, or for the
discharge of the debts due from that County,
already contracted; for all of which, good
faith and public utility require, that due
provision should be made.

Under this impression, I have thought
it my duty to convene the General Assembly,
~~and to request that~~
from that

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~~It is therefore recommended~~, that they may take the subject into their consideration, and make such provision in this respect, as the existing circumstances of the case may require, either by enlarging the time for the performance of the duties enjoined upon the Assessors, ~~and~~ Commissioners of the Tax, and Commissioners of the Levy Court, and perhaps, in some instances, ^{increasing} the powers of the Commissioners of the Tax; or, in such other mode as they, in their wisdom, may deem proper.

May 31, 1797.

[Handwritten signature]

Message No. 2.
From the Governor
May 31-1797.