

at the local level. Also of interest, are the Levy Lists and Duplicate Assessment Lists which are now nearly complete for the first half of the nineteenth century, and which offer some insight in county administration at this time.

Further insight is furnished by a small paper-backed volume which contains the Proceedings of the Commissioners of the Tax for the years 1786-1797. Beginning in 1777, the early assessment acts adopted for support of the newly established State Government included provision for the appointment of five Commissioners of the Tax in each county, who had the important responsibility of supervising the assessment of property within their respective counties. By 1851, the Commissioners had been abolished in each county and their responsibilities transferred to the County Commissioners. Only a scattered few of the records created by the Commissioners of the Tax have survived for other counties. The Kent volume is the earliest we have found.

The volume of Proceedings of the Commissioners of the Tax received from the Register of Wills of St. Mary's County which is of a later date contains entries that are mainly routine, but it is interesting to observe that in 1815, William Smith was allowed to deduct from his total assessment the value of a slave "gone to the enemy" and "3 horses taken by the enemy." The logical assumption is that "the enemy" were the British on their way up the Potomac to burn Washington in 1814. A flyleaf notation on the Tobacco Inspection Record, 1811-1832, indicates that it contains a "Record of the Proceedings of the Justices of the Levy Court under the [Tobacco] Inspection Law." Although both of the above volumes were in the office of the Register of Wills, they must be considered records of the County Commissioners who were the legal successors of the agencies that created them.

Sizable quantities of original records were also added to holdings previously received from the Offices of the Registers of Wills of Cecil and Queen Anne's Counties. About 250 reels of microfilm containing copies of the Montgomery County Land Records were received from the Office of the Clerk of the Circuit Court and our operator microfilmed the Land Records of St. Mary's and Somerset Counties. This completes our part of this program (see County Land Records Project).

We have resumed filming the key records of the registers of wills. The Wills and Orphans' Court Proceedings were done about ten years ago. They are being brought up to date and the Inventories and Ad-