

principal a salary in sterling. The Commissary General and Attorney General received tobacco fees.<sup>1</sup>

Within the provincial revenue establishment the Treasurers were allowed commissions, in sterling and currency. The Naval Officers received commissions on duties they collected and fees for entering and clearing ships, both in money. The sheriffs had a salary and fees in tobacco and commissions on the moneys and tobaccos they collected.

The Proprietary Agent's revenue, entirely in money, comprised a commission on part of Lord Baltimore's income and a salary for receiving the rest of it. The Judges of the Land Office and the Examiner General had tobacco fees. The Surveyors General got a portion of their deputies' profits in tobacco. The Rent Roll Keepers, after 1733, had five percent of the quit-rents, collected in sterling.

All members of the crown revenue establishment had salaries in sterling except the Deputy Auditor, who took a commission on the accounts he passed. In addition, Collectors were allowed twenty percent of the plantation duty and, together with the Comptrollers, took fees in sterling (later currency) for entering and clearing vessels.

Salaries were paid at regular intervals, usually semi-annual or quarterly. Commissions were taken whenever moneys or tobaccos were received. Fees in money were paid at once. But the more numerous tobacco fees had to be collected the following summer by the sheriff, pursuant to accounts rendered him by the various officials.

These tobacco fees had appeared in the seventeenth century when tobacco was the staple of the province and when money of every kind was scarce; but they persisted after planting had been

<sup>1</sup> Members of the central governing body whose offices were not places of profit were paid out of poll taxes in tobacco. County magistrates received a daily allowance when actually sitting as the county court. This allowance, with other local expenses, was included in the county levy, which was drawn up each year by the county clerk, passed by the justices, and collected by the sheriff. Similarly provincial councillors, judges, assemblymen, and military officers received an allowance for days actually in the public service. This was included, with other provincial expenses, in the public levy, which was drawn up by a committee of accounts, passed by the Assembly, and collected by the sheriffs. Provincial tobaccos so collected were handled by His Lordship's Agent and Receiver in the earlier proprietary period and thereafter by the Public Treasurers. Normally a journal of accounts passed the Assembly once a year, but disputes over payment of the Council and of their clerk twice long delayed its passage.