

the same in his rent roll, and to issue every year a debt book to the farmer or receiver of each county.⁶⁵ This book contained the name of each land holder, listed the parcels he owned, and showed the amount of his quit-rent. When signed by the Keeper it was good evidence in court should the farmer or receiver have to distrain for the rent.⁶⁶

The first two such Keepers, James Carroll and Richard Bennett III, who acted for both shores, seem to have been paid in an irregular manner. Carroll had a salary of 10,000 pounds of tobacco a year, about £40 sterling, and received at one time 4200 acres of land, at another 5800 acres.⁶⁷

On resumption of quit-rents Bennett's authority was confined to the Eastern Shore and Benjamin Tasker, Sr., soon after June 18, 1733, was appointed to the Western Shore. Thereafter both officers received, in lieu of any salary or fees, five percent of the net amounts paid the Agent by the farmers and receivers of each shore.⁶⁸ Under a supply act of May, 1756, they had further two and a half percent of the land tax now levied, which, like the quit-rents, was to be collected by the farmers. Although the act expired in November, 1763, collection of arrears was continued to the following Michaelmas.

The Rent Roll Keeper's income rose as the taking up of vacant land, and better means of collection, augmented the produce of quit-rents. As with the Surveyorships, the western office was increasingly the more valuable after 1733. The incomes in sterling, for the Western and Eastern Keeperships respectively, were £135.15.5 and £125.6.7 in 1751, £142.10.0 and £108.2.10 in 1752.⁶⁹ By 1774 the total revenue from quit-rents had risen more

⁶⁵ Cf. Lord Baltimore's additional instructions to Gov. Horatio Sharpe, March 30, 1753 (Portfolio No. 2, folder 4(1), par. 77, Md. Hall of Records).

⁶⁶ In 1754 Col. Edward Tilghman, the Eastern Shore Rent Roll Keeper, forgot to sign the debt books so that farmers and receivers were unable to distrain; cf. Cecilius Calvert to Horatio Sharpe, May 13, 1755, and Horatio Sharpe to Cecilius Calvert, May 14, 1758 (*Archives*, VI, 206; IX, 179). The Maryland Land Office has a fine collection of these rent rolls and debt books. There are also rent rolls for each county and a few debt books in the Historical Society's library.

⁶⁷ Kilty, *op. cit.*, 129, 229. About 1730 Carroll's executors presented an account for 72,000 pounds of tobacco, which Baltimore refused to pay (*Archives*, XXXVII, 582).

⁶⁸ Cf. Lord Baltimore's instructions to Gov. Samuel Ogle, June 18, 1733; Baltimore's instructions to Agent Benjamin Tasker, Aug. 2, 1735; and Board of Revenue's instructions to Agent Bennet Allen, June 30, 1768 (*Ibid.*, XXVIII, 67; XXXIX, 511; XXXII, 404).

⁶⁹ Cecilius Calvert to Horatio Sharpe, Dec. 12, 1754, and May 20, 1755 (*Ibid.*, XXXI, 474, 480).