

business of collection—from this time there was always a chief agent and receiver, with similar, and in some instances with much more extensive authorities:—but, instead of tracing all the different regulations and incidents on this head which might occur in the space of more than eighty years, I shall pass at once to that period which comes the nearest to our own times, and at which the revenue affairs of the proprietary received a full and complete organization.—This was soon after the accession of Frederick lord Baltimore, who, after some previous instructions and authorities given to the successive governors, Ogle and Sharpe, respecting the management of his revenues, sent over in the year 1761, a lengthy set of instructions to his chief agent, Edward Lloyd, Esq. in which, among, other matters, after reciting that great inconveniences had arisen to his ancestors and himself from the want of a proper office or repository in the city of Annapolis for the reception and safe-keeping of the books and papers relating to the proprietary revenues, such as counterparts of leases, copies of rent rolls and debt books, farmers or receivers bonds, naval officers accounts, &c. he gave direction for the erecting or purchasing a suitable house for that purpose, to be thenceforth called the office of the receiver general.—In the year 1766 he conceived the design of establishing a superintendance and authority in revenue matters, superior to that of the receiver, and, by successive commissions and orders, erected what has been termed the *board of revenue*, consisting of the governor, the commissary general, the deputy secretary, the attorney general, and the judges of the land office. The first regular meetings of this board were in the year 1768, when they took into consideration the entire subject and system of the proprietary's revenues, and framed full instructions for every class of officers concerned in their management or collection; namely, the agent and receiver general, the rent roll keepers, the farmers or receivers in the several counties, the judges of the land office, deputy surveyors, the commissary general, clerks of the provincial and county courts, attorney general, sheriffs, examiner, and naval officers. From these instructions, and other documents, the revenue system appears to have been as follows:

There was a general rent roll keeper for each shore, whose duty it was by a certain day in every year to make out, sign, and deliver, the necessary debt books to the farmers or receivers of the quit rents in each county of their respective shores. In order that the rent rolls might be complete the judges of the land office were bound to return to the keepers, annually a list of all the lands patented within the twelve months immediately preceding. Returns were also to be made to them by