

guishing the receipts for each particular object, and it makes a distinct part of his annual account rendered to the legislature. His land receipts, besides those on ordinary titlings are, the composition remaining due on certificates under common or special warrants, viz. two shillings, or, in the case of Allegany county, one shilling and three pence, on every acre in such certificates to which warrant has already been (*b*) applied; the whole sum of three shillings and nine pence (or in Allegany county two shillings and sixpence per acre) for all beyond such application; and the value of the improvements, as returned by the surveyor, or as adjusted by himself if he sees cause to revise the surveyor's valuation: On escheat land two thirds of the value, as reported by the surveyor, with the same power of revision and alteration:—in the case of proclamation warrants, one tenth of the composition remaining due on the certificate to be proclaimed, payable beforehand for a titling or order for such warrant, and the remaining nine tenths on the return of a certificate, or before patent can issue thereon. On certificates of resurvey he receives the full price of vacant land for all that is included with the original tracts, deducting first therefrom the quantities of which those originals are found deficient. I do not speak here of the time within which these payments are to be made. The neglect to compound on a certificate is at the risk of the owner, but the treasurer may receive at any time the composition due on a certificate which is not already under a proclamation warrant, or vacated. He receives nothing less than the whole of what is due, both for caution and improvements. In case of a certificate's being found erroneous and ordered for correction, and a tender being made by the party of the composition due thereon, for the purpose of obtaining an allowance of three months for the said correction under the 8th section of the act of 1795, ch. 88, the treasurer acknowledges such tender by endorsement on the certificate, and he also endorses his receipts of money for caution, improvements, escheats, &c. on the certificates themselves. He receives from the register of the land office in quarterly payments those taxes which are paid in that office on petitions, orders, and adjudications. These are the general or standing duties of the treasurers, for I have meant here to speak of the treasurer and of the land office of either shore those which remain are of a special or temporary nature, relating to confiscated property, reserved lands, &c. and will be noticed so far as may appear requisite when we come to those subjects.

(*b*) I speak here of warrant applied in making the survey, and if this has been issued for deficiency, no further payment is requisite on the number of acres covered by such application.