

## REVENUE FROM REGISTERS OF WILLS, &amp;c.

The revenue paid into the Treasury by Registers of Wills, which is chiefly composed of Tax on Commissions of Executors and Administrators and on Collateral Inheritances, amounted, in the last fiscal year, to \$61,506.52. The sum of \$37,116.11 was on account of the first named tax and \$24,390.41 were for the last mentioned tax, all which appears in *Statement No. 8.*

This Statement discloses the fact, that the amount received during the last fiscal year, from these sources, was less than the amount received in the fiscal year preceding, in the sum of \$18,355.81.

The checks, heretofore adopted in connection with this source of revenue, have proved utterly valueless and should be amended. Instead of the duplicate receipt required to be given by Registers of Wills, it is recommended, that they should make up a Statement quarterly, under oath, showing the amount of Commissions allowed to each Executor and Administrator, and also the amount of Collateral Inheritances liable to taxation, which Statement should be certified by the Judges of the Orphans Courts, and transmitted to the Comptroller.

A failure (by any Register of Wills) to make up such a Statement, and to return the same, should be made a misdemeanor and punishable as such by law.

It is the duty of the Comptroller to report, that the Register of Wills for Cecil County is in default for the revenue accrued in his hands for the last three semi-annual returns preceding the close of the fiscal year; the Register of Wills for Caroline County is in default for the balance of revenue in his hands on the 1st November 1854 and 1st June 1855, and the Register of Wills for Howard County is in default for revenue in his hands, to 1st November 1854 and 1st June 1855.