

gence and effect." No information has been received, after repeated inquiries, to indicate that these instructions have been complied with.

In cases of this kind, the State would be greatly benefited by the passage of a law empowering the Comptroller, or the Governor, upon the representation and at the request of the Comptroller, to employ counsel to prosecute the claims of the State.

REVENUE FROM REGISTERS OF WILLS.

During the fiscal year, the Registers of Wills have paid into the Treasury \$67,278.04, being an increase of \$6,771.52, as compared with the year preceding.

An inspection of STATEMENT No. 8, shows that the sum of \$40,123.23 was received from Tax on Commissions of Executors and Administrators, and \$27,154.81 on Collateral Inheritances.

It gives the Comptroller pleasure to testify to the almost universal efficiency of this class of public officers.

The Comptroller is obliged to report the Register of Wills for Caroline County in default, for balance of revenue in his hands to the 1st of June, 1855, (\$43.03,) and to the 1st of December, 1855, (\$196.50.) It is alleged that a portion of the sum due, as stated above, has been paid to the State's Attorney for that County, under the impression that his receipt was a sufficient release.

The erroneous opinion frequently entertained by revenue officers, that the receipt of a State's Attorney, upon a claim in his hands for suit, is binding upon the State, and releases the debt, has been productive of much trouble and difficulty, and this Department has, therefore, endeavored, as far as possible, to correct this opinion.

AUCTION DUTIES.

The returns made by the several Auctioneers in the City of Baltimore, during the fiscal year, amounted in the aggregate to \$16,886.73, as appears in STATEMENT No. 11.

In accordance with Chapter 266 of the Acts of 1853, the proceeds of these Auction Duties are appropriated to the