

in the year previous. It was probable that the reverse of this agreeable result would have been experienced, owing to the law passed at the late session of the Legislature, providing "where an executor or administrator shall renounce his commissions he shall not be taxed thereon."

The Act of the General Assembly of 1860, for the relief of one of the sureties of Nathaniel Hickman, late Register of Wills for Baltimore city, has had the effect of staying proceedings against Hickman's bond, and nothing therefore has been received into the Treasury on this account.

It is gratifying to be able to state that in the past year punctuality has generally characterized the transactions of the Registers of Wills with this Department.

EXCESS OF FEES.

The revenue derived from the excess of Officer's Fees, under the 1st section of Article X of the Constitution, and section 9 of Article XVIII of the Code, for the fiscal year, amounted to \$10,814.57, being less by the sum of \$675.12 than was received on the same account in 1859, but more, with that exception, than was received in any previous year. Of the amount received into the Treasury, the Clerk of the Superior Court of Baltimore city paid \$5,200; the Clerk of the Court of Common Pleas, 617.67; the Clerk of the Criminal Court \$2,180, and the State's Attorney of Baltimore city \$2,816 90.

The attention of the Legislature has been repeatedly called to the difficulty and embarrassment attending the enforcement of the Xth Article of the Constitution—the propriety of a Legislative construction, and the necessity of some enactment to render it effectual, but it has been without avail. In the absence of Legislative action, such an interpretation as was deemed fair and reasonable has been placed upon that provision of the Constitution, by my predecessors in office, and adopted by me—mindful at the same time of the interest of the State in receiving the excess, and of the interest of the community in securing the services of faithful and competent officers.