

The receipts from Registers of Wills during the fiscal year, as shown by Table No. 2, foot up the sum of \$76,462.60, which amount is less than that arising from the same items for last year, by the sum of \$26,106.90. This falling off is in the items of Tax on Collateral Inheritance and Commissions of Executors and Administrators in Baltimore City, the returns of which show a decrease in these items of \$32,753.67. The balance of the State shows a slight increase in these items over last year.

With very few exceptions, these officers have made their returns promptly, and to the satisfaction of the Department. In the few cases, where failures to comply with the law have occurred, the accounts have been sent to the State's Attorneys for collection.

Table No. 3 shows the amount paid into the Treasury for Direct, Bounty, Public School, Southern Relief and Deaf and Dumb Asylum Taxes for the fiscal year to be \$737,049.92, exhibiting an increase over last year, notwithstanding the large diminution of the basis of taxation of \$43,144.75. This exhibit is the most satisfactory ever made by the Collectors of Taxes since the establishment of this Department, and it is due partly to the legislation of 1870, making it a criminal offence to detain the money of the State after collection, and partly from increased diligence and attention on the part of the Boards of County Commissioners, in the selection of good and efficient Collectors. Some of the counties deserve especial commendation in this regard. Charles County, for instance, has paid the entire levy of 1870 and that of 1871, with the exception of a small balance left to cover insolvencies, &c. The counties of Calvert, Anne Arundel and Kent have settled their accounts for 1870, while Cecil and Howard have merely a trifle left to cover insolvencies; and Montgomery, with the exception of one District, makes a like exhibit. The other counties of the State show favorably with any former year in the records of this office.

Table No. 4 shows the receipts into the Treasury from Auction Duties and Licenses to Auctioneers. The Legislation of the State on this subject is very obscure and unintelligible, and demands amendment. The exception in the Act of 1868, Ch. 171, Sec. 87, is unnecessary, and in fact mischievous in its effects, and enables those Auctioneers who are anxious to evade the Tax, to do so without the possibility of detection by this Department. I therefore recommend that the section be repealed, and re-enacted without the exception.

Table No. 5 exhibits the receipts, during the fiscal year, from