

revenues, the Commissary General, Clerks of the provincial and county courts, the Attorney General, Sheriffs, Examiner, and Naval Officers as well as those having to do with the collection of quit rents. Since this system represents the highest point of development in the keeping of rent rolls and debt books it may be well to observe it in some detail in Kilty's admirable analysis:

... There was a general rent roll keeper for each shore, whose duty it was by a certain day in every year to make out, sign, and deliver, the necessary debt books to the farmers or receivers of the quit rents in each county of their respective shores. In order that the rent rolls might be complete the judges of the land office were bound to return to the keepers, annually a list of all the lands patented within the twelve months immediately preceding. Returns were also to be made to them by the commissary general, and register of the prerogative office, of all alterations in the possession and title of lands, whether by descent or devise, and the clerks of the provincial and county courts were to make return of all alienations of land by them recorded within the year, the substance of which returns was to be added to the former entries:—the debt books contained the names of all persons that possessed land within the counties for which they were respectively made; and the name and quantity of every parcel of land, under what rent held, and what quit rents each tenant was annually to pay for his land whether he might hold one or more tracts:—the gross amount of those debt books was to be reported by the keepers to the proprietary's agent, and new and complete copies of the rentall were to be prepared by them, and lodged with the clerk of the revenue office.

The receivers were to return back, within a stated time, annually, the debt books received by them for the preceding year, accompanied by such observations as might tend to make the rent rolls more perfect, and with a probate that no quit rents had been received which were not there stated; that they know of no tracts *patented, improved, or occupied*, but what were there entered, and that the persons employed by them to assist in the collection had taken a similar oath.

The rent roll keeper upon thus receiving back the debt books, stated an account for each receiver, debiting him with the gross amount of the debt book, and crediting him with all warranted allowances, any disputes concerning which were to be submitted to the revenue board, and distinct copies of these accounts were to be furnished to the agent, and to the board.

The receivers were authorized to sue or distrain in his lordship's name or their own. — On blank leaves, to be left in the debt books, they were to note alienations happening after the