

abandoned over large areas and an adequate currency been issued. Although prior to 1699 fees were rated in both money and tobacco and might be paid in either, they were after this date regulated in tobacco alone. An official might then legally demand tobacco even though his client preferred to pay in money. Later the Inspection Act of 1747 enabled persons making no tobacco to discharge their fees in currency or sterling; and its successor in 1753 extended this indulgence in part to planters also.

As a medium of payment tobacco was never wholly satisfactory, and it became increasingly inconvenient. Its defects were such as to encourage placing the fees at a high figure. This in turn annoyed the people and provoked complaint in the Lower House.

Tobacco was of uncertain value, it was bulky, it was expensive to transport, and it could be collected only once a year. An official found his tobacco each summer scattered all over the province. He had to allow the sheriffs a commission for collecting it, and he had then either to sell it cheaply on the spot or else bear a further charge to get it into one place for shipment. Moreover, when this tobacco was all secured, much of it would be of poor quality, for many planters paid their debts in "trash."

These inconveniences were, however, largely remedied by the Inspection Law, which raised and stabilized the price of tobacco, ended the currency of "trash," and let the official obtain his tobacco in cask at the inspection houses.<sup>2</sup> But he was still obliged to wait till late summer for his fees, and he could still lose a bit through the insolvency of debtors.

#### 4. WHAT AFFECTED THEIR REVENUES.

Because of the varied modes of payment and a neglect of fixed salaries the incomes of officers fluctuated much from year to year. These variations arose from an interaction of several factors: the more important were the growth of population and commerce, the current price of tobacco, the legal standing of fees, and the level of fees as regulated by proclamation and by law.<sup>3</sup>

<sup>2</sup> Cf. Henry Callister to ——— Cunliffe, July 7, 1751 (Callister Papers, I, Md. Diocesan Library).

<sup>3</sup> In Great Britain officers' incomes were also affected by taxation, but on only one occasion, by a law of May, 1693, which expired in July, 1699, were such revenues taxed in Maryland. During the fourth intercolonial war the delegates were determined to include a tax on office incomes in one of their supply acts,