

vincial duties listed above as payable to a Treasurer, and on these other duties payable elsewhere: <sup>23</sup>

*Tobacco exported*: 12d sterling per hogshead (enacted April, 1671), Sept., 1689, to Sept., 1716. Of this 3d was for arms and 9d for the Governor's salary. Payable to the Crown Receivers. (After 1715 this was a proprietary duty, with a separate additional 3d duty raised for purchase of arms; see below.)

*Tobacco exported*: 3d sterling per hogshead, June, 1692, to 1716/17; payable to the Crown Receivers for the Governor's use. (After 1715 this was a proprietary duty, but it was seldom enacted after 1739; see below.)

*Tonnage duty*: 3d sterling per ton (country bottoms excepted), Oct., 1694, to 1716/17; payable to the Crown Receivers for the Governor's use. (After 1715 this was a proprietary duty; see below.)

*Tobacco exported*: 15d sterling per hogshead, Sept., 1733, to Sept., 1764; to raise a fund to support the bills of credit; payable to the Trustees in London. (This was a provincial duty.)

From 1716/17 province Naval Officers further collected, at two percent, and paid to His Lordship's Agent and Receiver, all proprietary duties.<sup>24</sup> These now included the first three listed above together with two others, which were for Baltimore's personal use:

*Tonnage duty*: 14d sterling; country bottoms excepted (enacted May, 1661), from January, 1716/17, to the end of colonial times.

*Tobacco exported*: 2s sterling per hogshead (enacted August, 1716), Jan., 1716/17, to Sept., 29, 1733, when it expired. Taken in lieu of all quit-rents and alienation fines.

By the mid-eighteenth century Naval Offices differed rather widely in value. That of Annapolis was worth £ 200 sterling a year clear of the deputy's share. It was followed in order by those of North Potomac, Oxford, Patuxent, and Pocomoke. The last and least valuable, brought in about £ 50 sterling if executed by deputy and perhaps £ 80 to £ 100 if done in person.<sup>25</sup> A deputy

<sup>23</sup> Blathwayte Papers: Maryland (Huntington Library). It was ten percent from Sept., 1689, to Oct., 1694. This eight percent, expressly granted in most duty acts, seems to have been taken as a matter of course on all provincial duties except those levied in the supply acts of 1754 and 1756. On these the commission was only two and a half percent.

<sup>24</sup> This commission appears in Baltimore's instructions to his successive Agents and in instructions of the Board of Revenue to the Naval Officers. Cf. *Archives*, XXXVIII, 432; XXXII, 439.

<sup>25</sup> An estimate of about 1745 places the average value of Naval Offices at £ 150