

his official acts, and from commissions on the funds he collected. His fees, first established by a law of March, 1638/9, were gradually increased in number and were at last codified and augmented by the general fee act of June, 1676. Thereafter, save for the occasional addition of new fees, they persisted until the Inspection Law of 1747, which reduced them all by twenty-five percent.⁸³ After November, 1698, each sheriff had also a stated annual salary in tobacco for conveying public letters and packets through his county.⁸⁴

The sheriff collected public and county levies and officers' and attorneys' fees at a commission which was fixed by a law of 1642 at ten percent and was reduced to six percent by the Inspection Act of 1747.⁸⁵ After 1692 he collected the clergy's forty pounds per poll, and after 1698 any parish levy, at a commission of five percent.⁸⁶ For the collection of special taxes, such as those levied under the Supply Acts of 1754 and 1756 he had other commissions provided by law.

The sheriff seems always to have collected the fines, forfeitures, and amercements, the various license fines, and the deodands, at a commission which in 1768 was five percent.⁸⁷ These were paid, under the proprietary, to His Lordship's Agent and Receiver General and, under the crown, to one of His Majesty's Receivers. For ten years, from 1756 through 1766, the sheriff also collected Baltimore's quit-rents and paid them to the Proprietary Agent retaining a commission of ten percent. However this plan had to be abandoned because it put too great a burden on the office.⁸⁸

⁸³ On the development of sheriffs' fees see *Ibid.*, I, 58, 164, 291, 308, 350, 360; II, 222, 532; XIII, 506, XXVI, 413, 535, 541; XXXVI, 535; XXXV, 190; XXVIII, 31, 77, 151; XLIV, 595; L, 303.

⁸⁴ See the acts of Nov., 1698 (chap. 17), July, 1699 (chap. 11), Oct., 1704 (chap. 45), Nov., 1710 (chap. 2), and Nov., 1713 (chap. 2). The last, which established annual salaries ranging from 600 to 1500 pounds of tobacco, remained in force to the end of colonial times, but the salaries were reduced a fifth by the Inspection Act of 1747. Cf. *Ibid.*, XXVII, 5; XXVIII, 473.

⁸⁵ By a law of March, 1671 (chap. 3), and by subsequent acts, a county court might levy each year small taxes in tobacco to defray the county charges.

⁸⁶ Cf. June, 1692 (chap. 2), July, 1696 (chap. 18), May, 1700 (chap. 1), March, 1702 (chap. 1), July, 1747 (chap. 1), Nov., 1753 (chap. 22), March, 1754 (chap. 1), Nov., 1698 (chap. 20), July, 1699 (chap. 9), and August, 1729 (chap. 7). By the Inspection Law of 1747 the clergy's forty pounds per poll was reduced to thirty pounds.

⁸⁷ *Ibid.*, XX, 229; XXXII, 406; see also Horatio Sharpe to Lord Baltimore, May 23, 1760 (*Ibid.*, IX, 409).

⁸⁸ Cf. Edward Lloyd to Cecilius Calvert, Dec., 1755, quoted in Cecilius Calvert