

thirty-nine, he proceeded forthwith to the adjustment and final settlement of all accounts due to the state on the western shore; and early in the month of April, addressed circular letters to about fifty public officers, requesting them to have their accounts prepared for settlement by the time prescribed by law. And, in order fully to comply with the provisions of the aforesaid act, he went to Allegany county in April, and there commenced settling the accounts of county clerks, sheriffs and collectors, up to the first day of May 1825. He then passed through Washington, Frederick, Montgomery, Prince-George's, Calvert, Charles, Saint-Mary's, Anne-Arundel, Baltimore, and Harford counties, settling, as far as was practicable, the accounts of those public officers.

By the act of December session 1822, chapter 217, the accounts of county clerks and sheriffs bear interest, if not paid within one month after they become due, and if not paid within three months, they forfeit the commission of six per cent. allowed to them by law. Before the first day of August, the whole amount due on the first day of May, say about sixteen thousand eight hundred dollars, had been paid into the treasury, except about two thousand three hundred dollars; and from collectors for the year 1823, and 1824, there was due, at that time, about seventeen thousand seven hundred dollars.

Early in the month of August, the agent notified the county clerks, sheriffs and collectors, who were in arrears to the state for monies due on the first day of May, that unless speedy payment was made into the treasury, a motion for judgment against them would be made at the first court.

He preferred this course to that of ordering legal proceedings at once, as it was better calculated to bring the money into the treasury at an earlier day, and at the same time to save costs to individuals.

And these notices generally have had a good effect, as there is only now due from county clerks and sheriffs who were then in arrears, about four hundred and fifty-nine dollars, and from collectors about seven thousand seven hundred dollars.

In the month of October, the agent again visited Allegany county, and on the first day of November commenced settling the public accounts, and passed through Washington, Frederick, Montgomery, Prince George's, Charles, Saint-Mary's, Calvert, Anne-Arundel, Harford, and Baltimore counties. The accounts which were adjusted, on this second tour, with sheriffs and county clerks, amounting to upwards of 29,000 dollars, has nearly all been paid. The beneficial effects of the system first adopted at the session of eighteen hundred and twenty-two, and improved at the session of eighteen hundred and twenty-four, begin to be felt, as there probably never has at any former period, been such prompt payments made into the treasury by the public officers of the Western Shore. On the first day of December eighteen hundred and twenty-four, there was due from collectors of the direct taxes, for eighteen hundred and twenty-three, and eighteen hundred and twenty-four, nearly forty-eight thousand dollars. There is now only due, about seven thousand, seven hundred dollars.

The amount due from county clerks and sheriffs, for eighteen hundred and twenty-two, eighteen hundred and twenty-three, and eighteen hundred and twenty-four, which was estimated, on the first of December eighteen hundred and twenty-four, at about nineteen thousand dollars, has been reduced to about seven thousand dollars. And the