

The best plan to make the sheriff the collector of the state and county taxes in each county, there would thus be fewer officers for the people, or the state to settle with; and as sheriffs are compelled to collect officers fees, no good reason can be given, why they should not also collect the county and state taxes. One whole year should be given them to complete their collections of every kind, and then there could not be any good excuse given for non-payment, and once a year is as often as the people can conveniently afford to pay their taxes and fees.

In passing through the counties, the agent found, that the law of December session 1823, entitled, An act to tax certain officers, is much complained of, not because of the amount which they pay, but because of the trouble which is occasioned by keeping the account of all monies received for fees;—and even those who do not pay any thing would rather pay a specific sum in order to be relieved from this burden.

It is perhaps not generally known, that by the act of December session 1822, chapter 217, the county clerks are required to pay into the treasury, not only all monies collected for the state, but also all the fees received by themselves in such cases; and instead of receiving sixty-six cents fee on issuing marriage license, and other licenses, as they formerly did, as well as a commission on paying the amount into the treasury, they now only receive a commission of six per cent on the gross amount of licenses and fees, and this commission is forfeited, if payment is not punctually made twice a year viz. by the first day of August, and the first day of February.

At the time this alteration was made, it was considered as an indirect tax on those officers; if this is continued, and if they are further made responsible for the collection of one dollar on every original writ, it would probably be more productive, and less partial in its operations, than any other mode of taxation that could be resorted to. It was supposed by many persons, that the state's agent's appointment would, under the new system, become very lucrative. He never had any such expectation. It is not reasonable to suppose, that responsible public officers, such as county clerks and sheriffs, will often forfeit their commissions of six per cent, and at the same time suffer themselves to be reported as defaulters, and allow suits to be commenced against themselves and securities. The whole amount of forfeited commissions for the year 1825, will not much exceed one hundred and twenty dollars, and collectors do not forfeit any commissions whatever to the state, as what they now receive is paid by the counties. The agent, therefore for his services during the past year, under the provisions of the act of last session, will receive, including forfeited commissions, about six hundred and twenty dollars, and if from this sum is deducted traveling expenses for about three months, it will be perceived that he has not received an extravagant compensation. Yet he is satisfied with what was allowed by the law, and has been much gratified in finding that it has been productive of so much good to the state.

Having been elected one of the delegates from Washington County to the general assembly, the agent resigned his appointment on the 24th of December 1825, up to which day he continued settling the public accounts. They are now nearly all adjusted and nearly all paid. In a second report, the list of balances of all debts due, that are considered valid, will be presented to the Legislature. All which is respectfully submitted.

Tho. Kennedy.

Jan. 17th 1826.

Referred to the committee of ways and means.