

gomery county 6662 30
 George's county, 30662 10
 Annapolis county 5662 10
 Prince Georges county 16211 10
 Howard county 17882 10

100,7163 84.94
 The committee regret that the anticipations of the ways and means of the last session, have failed, from causes which could not be foreseen, that the balance in the treasury is therefore \$14,000 less than the committee estimated it would be. The receipts, from permanent sources of the State, are in a proportion to the ordinary expenses of the State. But it appears that the receipts from ordinary revenue, both permanent and contingent, are not sufficient to defray the necessary expenses of the State.

193,936 274
 10,424.49
 183,511 782

20,000
 358 33
 10,000 50,358 33
 167,647 5

505,92 94
 214,104 75

510,033 01
 160 00
 1,000 00
 50,000 00
 1,000 00
 1,500 00
 2,000 00
 10,440 00
 1,590 00
 11,400 00
 1,500 00
 1,933 34
 900 00
 600 00
 1195 00

Town Turnpike Road at 4 per cent. 440 00
 For dividends of stock of the Baltimore and Yorktown turnpike road at 3 per cent. 150 00
 From the medical professors of the University of Maryland. 1,500 00
 The directors of the Maryland penitentiary, State lotteries, 1,597 36
 The state tobacco inspection &c. in Baltimore. 75,000 00
 Tax on certain officers. 25,000 00
 On account of the direct tax for 1823 pr. act of Decr. session 1822. 6,000 80
 On account of the direct tax for 1824, pr. act of Decr. session 1823. 500 00
 On account of the direct tax for 1825, pr. act of Decr. session 1824. 2,500 00
 On account of the direct tax for 1826, pr. act of Decr. session 1825. 5,000 00
 15,000 00

Amount of receipts during the fiscal year ending Decr. 1, 1827. 227,088 78
 To which add unappropriated balance in the W. S. treasury, 1st December 1826. 56,826 90

And the amount applicable to the fiscal year ending 1st Decr. 1827, will be. 284,915 68
 Your committee designedly omit the balance in the eastern shore treasury on the 1st of December 1826, because it is the equivalent to the balance of the revenue for 1827, to be received on that shore, and to remain in that treasury in like manner, at the end of the current year. They omit also to mention specifically the probable receipts on that shore from the several branches of revenue, because the estimate of the avails of each branch is founded upon their former aggregate products on both shores.

II. EXPENDITURE.
 For the same fiscal year, viz.
 For salaries of civil officers \$12,766 67
 Journal of accounts for the present session 43,000
 Pensions to officers and soldiers 15,197
 Donations to Colleges, Academies and Schools 13,000
 For expenses on account of the militia, viz.
 Salary to the Adjutant General 500
 Armourers for Western Shore 800
 Armourer for Eastern Shore 300
 Rent of gun house and magazine 95 1695 00
 On account of the judiciary, viz.
 For salary to the chancellor The chief judge of Baltimore city court 2,400
 The chief judges of the sixth judicial districts 13,200
 The associate judges do. 16,800
 The judge of the land office eastern shore 400
 Per diem to the messenger of the court of chancery, estimated 200
 The sheriff of the court of appeals western shore, estimated at 210
 The sheriff of the court of appeals eastern shore, estimated at 35
 The cryer of the court of appeals western shore estimated at 150
 The cryer of the court of appeals eastern shore, estimated at 25 36,820 00
 For Indian annuities 130 00
 Commission to the lottery commissioners pr. act of 1825 chap. 210 2,250 00
 The completion of the Washington monument 60,750 00
 Salaries &c. to the agent, clerk, physician and deputy keepers &c. of the penitentiary 7,350 00
 Interest on penitentiary 5 per cent stock of 1822 1,597 20
 Interest on university 5 per cent stock of 1822 1,500 00
 The university sinking fund pr. act of 1821 chap. 89, sec. 10 500 00
 The sinking fund under the direction of the board of public works, pr. act of 1825, chap. 180, sec. 24 590 00
 The 3d instalment on 250 shares of stock of the Chesapeake and Delaware canal company, payable 6th February 1827 10,000
 For salaries to the state inspectors of tobacco, in Baltimore and their clerks 5700
 Rent of tobacco warehouses in Baltimore 2072 91
 So much to build or purchase tobacco warehouses in Baltimore 17,327 09
 The completion of the Chancery records 9,000
 Commission to the state's agents, estimated at 500
 Salary to the keeper of the government house 200

Contingent expenses estimated at 3,000
 Miscellaneous and additional expenses, certain and probable 17,000
 Making a total of expenditure for the fiscal year ending on the 1st of December 1827 281,645 87
 After deducting which from the amount applicable to the fiscal year, there will remain in the Treasury on the 1st Dec. 1827 223,269 81
 The following is a statement of the state's capital, which the committee think necessary to exhibit:
 Productive Capital. Amount. Int. pr. an. Revenue produced.

United States stock funded 3 per cent 335,104 74 3 p. ct. 10,033 12

BANK STOCKS.
 Bank of Baltimore 174,000 00 6 10,440
 Farmers Bank of Maryland 190,00 00 6 14,400
 Plover's-town Bank 25,000 00 6 1500 00
 Franklin Bank of Baltimore 15,000 00 7 1125 00
 Marine Bank of Baltimore 10,000 00 6 600 00
 Farmers and Merchants Bank of Baltimore 15,000 00 6 900 00
 Union Bank of Maryland, reduced 31,800 00 5 1590 00
 Commercial and Farmers Bank of Baltimore, reduced 16,666 66 8 1333 33

ROAD STOCK.
 Frederick and Baltimore turnpike 10,000 4 440
 Baltimore and York turnpike 5000 00 3 150
 Loan to the trustees of Charlotte Hall School 2,666 67 6 160
 Bonds installed and uninstalled 24,784 04 est'd 1000
 Balance due from sheriff's clerks, collectors and inspectors 51,633 02 1/2

Amount of productive capital 506,657 13 1/2 40,691 45
 Add interest due on bonds for money and stock lent 16,130
 Unproductive Capital. 16,130
 Loan to the Potomac company 30,000 00
 Stock in the Potomac company 120,444 45
 Stock in the Union Manufacturing Company 10,000
 Stock in the Elkton Bank of Maryland 10,000
 Stock in the Mechanics Bank of Baltimore reduced 46,500
 Loan to the trustees of Saint Peters Free school Baltimore 3,000

Stock in the Chesapeake and Delaware Canal 20,000
 Total of unproductive capital 239,944 45

Total capital 1,162,731 58 1/2

The foregoing estimates are founded upon the existing laws, from the operation of which our revenue is derived, and they should be increased, or diminished, as the legislature may increase or reduce the public expenditures. It may be seen, from the statements exhibited, that the ordinary revenue is not sufficient to defray the necessary demands upon the treasury, and that our means must be increased, before the legislature can be liberal, in dispersing education, or fostering a spirit of internal improvement. This, however, is loudly called for, and the means must be provided. Your committee suggest a view of such changes in the revenue laws, and additional sources of taxation, as they are authorised in recommending to the consideration of the legislature.

The liberal grant from the avails of the state lotteries, for the completion of the Washington Monument, whilst it is honourable to the munificence of the legislature, is a serious deprivation to the treasury, which it would seem proper to limit. Although the receipts from this branch may be estimated as increasing, they must, in a few years, become inconsiderable, when they shall have been resorted to as a source of revenue by our sister states. In the mean time, it seems right and proper that the legislature should know what part of the avails from this source is to be applicable to the general expenditures and appropriations of the government. This cannot be ascertained without giving an explanation to the act of 1824, and ascertaining the extent of the state's liability, "although disposed to manifest a benevolent spirit of liberality," in the completion of a Monument sacred to the memory of Him, "first in War, first in Peace, and first in the hearts of his Countrymen," yet it is judged advisable, that the uncertainty of our stipulation should be removed, that the contract should be rendered explicit, and that the liberality of the state should not be permitted to expand, with the improving taste and views of those who superintend in the splendid work. A bill upon this subject will therefore be prepared and submitted to the house.

The committee refrain from giving their views as to the concerns of the penitentiary, because the subjects connected with that institution have been referred to a special committee. They deem it, however, within the sphere of their duties, to recommend that provision should be made requiring the institution to be supported from its avails, and for payment of the balance into the treasury of the state. The purchase of tobacco inspection warehouses is a heavy charge, and bears immediately upon those who grow the article. As soon as the amount of revenue derived from this source shall be sufficient to extinguish the debt contracted by the purchase of those houses, we think the tax should be repealed, leaving a sufficient sum to be paid in the form of outage, to defray the incidental expenses of inspection.

The committee would use no argument in support of the position, that the state cannot of right impose a tax, for benefit of all, which will be partial in its operation. The tax upon tobacco is of this nature. It might likewise be untimely, to urge constitutional objections to a tax upon exports, to a greater amount, than is sufficient to defray the expenses of inspection. These questions might be out of the reach of the inquiries at this time, but will, hereafter arise, when the state shall have paid for her warehouses

from the avails of her inspection laws, and we doubt not, that the propriety of modelling the inspection laws to make the proceeds only sufficient to defray the expenses, will readily suggest itself to some future legislature.

The committee have reported a bill to enforce punctual payment of the proceeds of the tobacco inspection into the treasury, quarter-yearly.

The depressed situation of the finances of the state forbid the recommendation of a repeal of the direct tax. The agricultural interest contributes largely to the support of the government, and at this time, when the people are burdened with debt, and our staple articles commanding but limited and inconsiderable prices, additional contributions to the treasury should be drawn from other sources than the channel of direct taxation. The state should be solicitous to derive her revenue from sources, which, while they are permanent and productive, are not burdensome to any part of the state, or oppressive to any portion of its citizens. It will readily be acknowledged, that the agricultural interest of our country has been for some years past, and still is so cramped, that its proceeds are inadequate to its maintenance and progress, and that no additional burdens can be borne—A revenue may be derived from other legitimate sources of taxation—And the committee recommend

1st. Duties on sales at auction.
 2. A tax upon stocks, and such other personal property as escape taxation under the existing laws. Inasmuch as the duties on auction sales are derived indirectly from the consumption of the whole state, it is proper that those duties should be paid into the common coffers of the treasury. A bill upon this subject will be submitted to the house.

Your committee deem it a correct principle in taxation, that wealth, in every situation, when it can be well ascertained, should in some way contribute to the support of the government, which affords it protection; and we hold it to be sound doctrine, that unproductive property should not be taxed to the exclusion of that which is profitable and productive. Married institutions, stockholders, and those who have large capitals embarked in trade, should contribute to the support of government in the ratio of their means, and every species of wealth should contribute to the public treasury. To this end a bill will be prepared and submitted to the house.

All which is respectfully submitted.
 J. G. Chapman, Chairman.
 Jacob S. Smith, Com. Clk.
 By order, Mr. Tidball submitted the following order, which was twice read.
 Ordered, That one thousand copies of the report of the committee on ways and means, be printed in octavo form for distribution.
 Mr. Brown moved to amend the order by striking out, "one thousand," and inserting "five hundred," and the question being taken thereon, it was determined in the negative.
 The order was then adopted.
 Mr. Ridgway submitted the following order, which was twice read.
 Ordered, That the committee on public instruction, inquire into the expediency of purchasing fifty thousand spelling books, written and compiled by Noah Webster, esq. for the use of primary schools.
 And on motion by Mr. John Hughes, the further consideration thereof was referred to the first day of September next.
 A message was received from the senate, by their clerk, returning the bill, that was sent from this house, entitled, An act relative to the establishment of a light house on Point Concord, at the mouth of the Su-quehanna river, endorsed, "will pass with the proposed amendments;" which amendments were read the first time, and ordered to lie on the table.
 The clerk of the senate also communicated the following messages; which were read, viz.
 By the Senate, Feb. 10th 1827.
 Gentlemen of the House of Delegates,
 The senate proposes, with the concurrence of your honourable body, to appoint a committee to make inquiry, and report what manuscript books of the journals, or votes and proceedings of the two houses of assembly, under the proprietary government, there may be remaining, and also what other manuscript books there may be relating to the provincial government, and what steps ought to be taken for their preservation, and also whether any legal provisions are necessary and expedient to render transcripts from such books evidence in the several courts of law and equity in this state. The senate name Messrs. Heath and Harrison as the committee on the part of this body.
 By order, Wm. Kilty, Clk.

From the Winchester Virginian of Feb. 9.
FIRE—The Barn and Corn house of Mr. DAVID TIMBERLAKE, of this county, was destroyed by fire on Wednesday, the 29th of January, with upwards of three thousand bushels of grain. The fire was communicated by a negro boy of about twelve years of age, who, on hearing one of the family read an account of the late distressing fire at Alexandria, expressed a great desire to see such a one, and taking a coal, proceeded with it, unobserved, to the Barn, and threw it in. Mr. Timberlake's loss is estimated at upwards of four thousand dollars, and is the second severe one which he has sustained by the same destructive element, within a few years.

The Pittsburgh Journal of the 8th inst. says "all is life and business among our commission merchants," owing to the state of the river, which now permits the departure of steam boats.

WILLIAM B. GILES,
 Has been elected governor of Virginia, in the place of John Tyler, elected to the senate of the United States, who resigns his seat on the 4th of March next. The vote of the two branches of the legislature stood thus—Wm. B. Giles 107 votes, Hugh Nelson 62 votes, John Floyd 37 votes. A letter from a member of the Virginia Legislature states, that in the joint ballot, letters were read by General Smyth, going to shew that Mr. Floyd wished to remain in Congress. This, in the opinion of the writer, prevented his election.

The National Journal states that the select committee appointed in consequence of the letter of the Vice President of the U. States, adjourned on Monday; and it is rumoured that the report would be made yesterday.

COMMODORE PORTER.
 The Panther at New York, brings accounts from Havana to the 2d inst. The ships of Laborde's squadron which returned a few days before for supplies, had sailed again. It was said a Council had been held at Havana, at which it was resolved that the squadron should attempt to cut Com. Porter out of the harbour of Key West.

The Hon. Elijah H. Mills has been re-elected to the senate of the U. S. by the legislature of Massachusetts.

Public Sale
Of Personal Property.
 By order of the orphan court of Anne Arundel county, the subscriber, as administrator of John Brewer, will sell at public sale on THURSDAY, the first day of March next, at 10 o'clock, A. M. at the dwelling house of the deceased, all his

Personal Property,
 consisting of five valuable young Negroes, four of them boys, a great variety of household and kitchen furniture, an extensive collection of books, among which are a complete set of Rees' Encyclopedia, and Niles' Weekly Register, an elegant patent lever Gold Watch, and several leasehold Lots in this city. The terms of sale are—cash for all sums under twenty dollars, and for all sums over twenty dollars, a credit of six months, the purchaser giving bond with approved sureties, bearing interest from the day of sale.
 NICHOLAS BREWER Jr.
 Feb. 14. Adm'r.

In Chancery,
 12th Feb 1827.
 Ordered, That the sale made and reported by Louis Gasaway, trustee, for the sale of the property in the cause of John Beard against Thomas Elliott, and Susannah his wife, be ratified and confirmed, unless cause be shewn to the contrary before the 20th day of March next, provided a copy of this order be inserted once in each of three successive weeks in one of the Annapolis newspapers, before the 12th day of March next.
 The report states the amount of sales to be \$314 00.
 True copy.
 Ramsay Waters,
 Reg. Cor. Chanc.

Miss Mary Cross
 Having taken the house lately occupied by Walter Cross, at the corner of Corn Hill street and Market Space, wishes to take a few female boarders. She will be very moderate in her terms. Parents who wish to board their Girls for the purpose of schooling, may be assured that the strictest attention will be paid to any person, who will be so kind as to favour her with the care of their children.
 Feb. 15.

Champagne Wine
 Brandy,
 Just received, and will be sold at BALTIMORE PRICES.
 Also,
 Butter, Whiskey, Raisins, Almonds, Coffee & Candles,
 FOR SALE BY
 P S LITTIG.
 February 15.

Notice.
 The subscriber having obtained from the Orphans' Court of Anne Arundel county, letters of administration on the personal estate of John Brewer, deceased, all persons having claims against the said estate are requested to present them to him, duly authenticated, and all persons indebted to said estate to make immediate payment.
 Nicholas Brewer, Jr.
 Feb. 15.

Valuable Law and Miscellaneous Books,
 At Auction in the City of Annapolis.
 The Gentlemen composing the Legislature of Maryland, the Bar, and Citizens generally, are respectfully informed, that in a few days will be sold at Auction, one of the most valuable collections of

Law and Miscellaneous Books,
 ever offered in this place, embracing many of the most prominent authors in Law, as well as the miscellaneous department. The whole of which will be sold by printed catalogue, from day to day, until the whole are disposed of. Due notice will be given of the precise time and place of sale, which will certainly take place in the course of 10 days from this date, and the same will be peremptory. A better opportunity has never been offered for gentlemen to supply themselves with standard books, particularly law.
 Any information required will be given by the writer of this paper.
 Annapolis, Feb.