

To which may be added the amount received into the treasury from the
1st to the 23d December 1824.
From clerks and sheriffs,
Taxes,

\$2227 92
6141 94

6669 86

\$79,840 91

Total amount due 1st Dec. 1824,

Or nearly eighty thousand dollars, as stated in the agent's first report.

The statement B is a list of debts due for confiscated property, stock, and money lent, which may be considered doubtful; the amount due on this list amounts, with interest, to between fifty and sixty thousand dollars. Of this amount, upwards of forty-four thousand dollars is due by the President and Directors of the Potomac Company. The agent had ordered a suit for the recovery of this debt in 1822; but at the December session of that year the legislature passed a resolution granting the company a further indulgence of two years, which has nearly expired. The agent had also ordered suit on another debt due on this list, and would have recovered upwards of sixteen hundred dollars from the executors of Francis Deakins, security for Gustavus Scott, but the legislature, at the session of 1822, released the claim.

The statement C, is a list of old balances due, chiefly from 1761 to 1786, on bonds for confiscated property considered invalid. The debts due on this list, with interest, would amount to about seventy-five thousand dollars.

The statement D, is a list of bonds for the emissions of 1769 and 1773, and other debts due from sundries, considered invalid. The debts on this list would amount, with interest, to about three hundred and twenty thousand dollars. Of this sum, a large amount is charged to public roads in Frederick county, Baltimore county, and westwardly of Fort Cumberland, and to the poor house in Baltimore county.

With regard to the amount charged to public roads in Frederick county, the agent has lately met with a correspondence, which took place on that subject in the year 1795, between Thomas Johnson, Esq. of Frederick, and Randolph B. Latimer, Esq. then state agent, which satisfies him that the account ought to be closed on the treasury books; and the agent soon expects to receive such information, with regard to the claim against Baltimore county, which with interest, will amount to about fifty thousand dollars. It will enable the legislature, during the present session, either to order the account to be closed, or to adopt measures for the recovery of the same. Fifty years have almost elapsed since the debt was contracted, and the claim was in the hands of several agents twenty-five or thirty years ago, and it is desirable that it should be finally settled.

The statement E, shews a list of balances due from sheriffs, &c from the year 1772 to 1806, which are also considered invalid, and amount with interest, to about forty-eight thousand dollars. On this list is a debt due by John L. Gibson, formerly clerk of Harford county, accruing from 1794 to 1800, and amounting, with interest, to about eight thousand dollars; he is dead, and his estate insolvent, and the agent has not been able to find any bond given by him for the faithful performance of his duty, as required by law.

It is much to the honour of the county clerks of Maryland, that the above appears to be the only instance where the state has lost by those officers on the western shore, since the commencement of the government in 1776 to this time; and there is not now any one of them in arrears for debts due previous to 1823, and the total amount due by all of them, to this time, does not amount, as per statement A, to two thousand dollars.

By sheriffs a considerable loss has been already incurred, and of debts considered valid, they owe about twenty-seven thousand dollars. But it is not the state alone that has suffered by the default of sheriffs, many of their securities have been totally ruined, and it behoves the legislature to adopt such measures as will remedy those evils, as far as is practicable.

The act of December session 1822, chapter 217, entitled, "An act for the speedy collection of the public revenue;" has not only lessened the annual expences of collection, but has caused payments to be made more punctually into the treasury, as in event of default, for three months after monies become due and payable, the clerks or sheriffs lose their commission of six per cent. Still, in regard to sheriffs particularly, and their securities, some further measures might be adopted, and the revenue arising from licences granted to retailers of spirituous liquors should be made payable to the county clerks, who receive payment of all other licenses.

The aggregate amount of debts due to the state on the western shore, which can be considered good, amounted, as the agent has already observed, on the first day of December 1824, to about eighty thousand dollars; and the total amount of invalid debts due to the state on the western shore from the formation of the government to this time, with interest, would amount almost to five hundred thousand dollars, as will appear from the estimates made of the several statements hereunto annexed.

Recapitulation — Valid debts.

Due to 1st December 1824, per statement A

\$79,840 91

	Invalid Debts.
Statement B	say* \$55,000 00
C	75,000 00
D	320,000 00
E	48,000 00

Total invalid debts, \$498,000 00

Probably the real amount, justly due, would be considerably less than the above sum, still it will be found large enough to call forth the vigilant attention of the present, and every future legislature.

The state had agents from the year 1790 until 1801, both inclusive, as will appear from the statement marked F. There was not any agent from 1801 until 1822, when the present agent was first appointed. The commissions of the former agents, and the amount he has received for the last three years, also appears on the same statement.