

and before it shall be paid, or his commissions allowed, shall pay to the Register for the use of the State, one per cent. upon the difference between the amount of the inventory and the amount upon which the Executor or Administrator is entitled to a commission - The amount of the tax in such case to be deducted from the commission which may be allowed to the Executor or Administrator. Whilst the effect of the amendment suggested would be salutary to the State, its only effect upon the Executor or Administrator would be to reduce the maximum of commission which could be allowed him by the Orphans' Court from ten to nine per cent. and the minimum from five to four per cent.

You are aware that whenever an Executor is the residuary legatee, or the residuary legatee consents, and whenever the Administrator is entitled to the whole residue they are authorized, upon giving the bond required by the act of Assembly, to take the estate without returning an inventory or account, or in any manner settling with the Orphans' Court, and in this class of cases the tax imposed by this act can not be collected, I would therefore recommend the repeal of so much of the act of 1794, Chapter 101, as confers this privilege.

Permit me in this connection to refer also to the act of 1844, Chap. 1874 "imposing a tax on the commission of trustees and receivers," for the purpose of remarking that from a statement received from the Register in Chancery and from the Clerks and Registers of the several Counties showing the amount of commissions allowed for two consecutive years to Executors, Administrators, trustees and receivers, (assuming the average of those years as the data of calculation) the revenue which will accrue, (and if the proposed amendments are adopted) which will be received for the ensuing year from the two laws will not fall short of \$80,000. Permit me also to suggest the inquiry whether this law may not be so amended as to make its proceeds more immediately payable into the treasury. Under the provisions of this law the tax is to be ascertained by the Auditor, upon his audit of the accounts of the trustee or receiver, and is to be paid by the trustee or receiver within thirty days after the final ratification of the accounts so audited. It is unnecessary to point out the great delay which must occur under the existing provision in the payment of this tax. You are aware that the compensation of trustees and receivers is fixed by a Chancery scale, graduated by the amount of the sale, or the value of the property where no sales are made. If I am right in this statement, it is clear that the trustee or receiver can immediately after the ratification of the sales made by them, or after the ascertainment of the value of the property, where no sale is to be made, ascertain with as much certainty as the Auditor, the amount of their commissions, and I can see no well founded objection to an alteration of this act by which they shall be directed to pay within thirty days after the ratification of the sale or ascertainment of the amount of property where no sale is to be made, the one tenth of the commissions to which they are entitled by the Chancery scale. This amendment would certainly render this law greatly