

officers among the new Clerks, there was no means of enforcing its payment. And, in this connection, the attention of the General Assembly is respectfully invited to the subject.

Again, the payments from this office, on account of the tax on Civil Commissions, have exceeded those of the former year, \$726.60; while the receipts from the tax on Stamps and Trustees' Commissions, show no greater variation than is often experienced from year to year; and in the case of the latter tax, is particularly incident to the re-organization of an office.

Whatever deficiency is found to exist in the revenue receivable by the Clerk of the Court of Common Pleas, may, to some extent, be accounted for by the fact, that he is not the recipient of Stamp Duties; that, for the reason above stated, the tax upon his office has not been paid, and that the increase of the tax on licenses to non-residents, by the act of the last session, may have considerably diminished the sale of licenses to that class of traders; and it is not doubted but that he can afford a ready explanation of the causes that have produced a falling off in other departments of the State's revenue under his charge. This subject has not been presented to the consideration of the Legislature with a view to cast a shade of suspicion upon the integrity or fidelity of any officer, but for the purpose of again pressing upon its attention the necessity of adopting a system which will put it in the power of the Treasury to know precisely the amount and description of revenue for which each Clerk should account in his semi-annual returns. As the system is now organized, except in the case of marriage licenses and stamp duties, it is impossible to open an account upon the Treasury books against any one of this class of officers until his semi-annual returns come to hand; and when they are received there is no means of testing their correctness, except only in so far as relates to the accuracy of the arithmetical calculations in the accounts themselves. Under these circumstances, I consider it to be my duty to recommend the adoption of a system of graduated licenses to be furnished in blank from this department; and for all the necessary details I respectfully refer to the report of the Comptroller, with the bill accompanying it, of the date of the 22nd of April last, made in obedience to an order of the House of Delegates, of the 6th of the same month. (See Document M of the last Session.)

The total amount of revenue passing through the hands of Registers of Wills, arising from tax on their offices, tax on