

Commissions of Executors and Administrators, and tax on Collateral Inheritances, received into the Treasury during the past fiscal year was \$49,117.35. (See Statement No. 3.) Of this amount \$24,480.08 was paid by the Registers of Wills of the City and County of Baltimore, and \$24,637.27 by the Registers in the different Counties. For the year preceding the last fiscal year, there was paid into the Treasury by the Registers of Wills of the State \$61,744.05, of which \$41,198.72 was received from the Register of Wills of Baltimore County and City, and \$20,545.33 from the Registers in the Counties; showing a gain in the receipts, from the County Registers, of \$4,091.94, and a deficiency of \$16,718.64, chargeable to the offices in Baltimore City and County. The Baltimore County office appears to have contributed its full proportion; and it is not doubted, that, the falling off in the revenue from the City office can be reasonably explained; for, besides the non-payment of the tax upon the office, for the reason already assigned in the case of the City Clerks, the fact, that the receipts from that office during the year ended on the first of December, 1851, were unusually large and greatly disproportioned to those of any former year, leads to the conclusion that the result is ascribable to some extraordinary cause.

The checks, designed to protect the public revenue in the hands of Registers of Wills, have proven in practice to be altogether inadequate to that purpose; and it is respectfully suggested, that instead of the duplicate receipt, required to be given by Registers of Wills to Executors and Administrators for the Tax on their Commissions and for Collateral Inheritance, to be forwarded by them to the Treasury, a provision but little regarded, the law should be so amended as to make it the duty of the Judges of the Orphans' Courts, upon the allowance by them of Commissions to Executors and Administrators, and upon the ascertainment of the proportion due the State for Tax upon Collateral Inheritances, to certify the same to the Comptroller's Office, with the amount thereof. The law imposing a Tax on the Commissions of Trustees and Receivers, should also be so amended as to require the Auditors, upon a statement of accounts in equity proceedings, to certify to the Comptroller the proportion of the Commissions allowed each Trustee and Receiver, due to the State.