

Statement No. 2 also contains an exhibit of the revenue arising from the sale of Licenses, Tax on Plaintiffs, on Commissions of Trustees and Receivers, &c., which passes through the hands of the Clerks of Courts into the Treasury. The amount received on the various accounts therein enumerated, including Stamps, is \$200,722.40, to which, if the sum of \$19,899.35, paid in on the same accounts during the months of October and November be added, it will make an aggregate of \$220,621.75, a decrease of \$1,797.53, when compared with the receipts of the previous year. This decrease is not attributable to any diminution in these branches of the revenue, but to the operation of the Act of 1853, ch. 86, which directs that the payments heretofore made on account of Licenses, in the month of November, shall thereafter be paid on or before the 10th of December, and the defalcation of the late Clerk of the Court of Common Pleas of Baltimore city, from whom no return has been received at this Department since June last.

The amount of revenue collected by Registers of Wills, consisting chiefly of tax on Commissions of Executors and Administrators, and tax on Collateral Inheritances, and paid into the Treasury during the fiscal year, is \$43,823.25, as may be seen by referring to Statement No. 3. If to this amount be added \$10,590.59, received in the months of October and November, and the further sum of \$9,683.29, paid by the Register of Wills for Baltimore city, in the early part of December, and which properly belongs to the operations of those months, the amount will be increased to \$64,097.13, a gain over the receipts of last year, of \$14,979.78. Of this amount \$30,671.35 was received from the Register of Wills for Baltimore city, being a gain over his payments of the preceding year of \$7,625.09.

In my predecessor's annual report, the attention of the Legislature then in session, was directed to the inadequacy of the checks designed to protect the revenue in the hands of Registers of Wills, and I respectfully repeat the suggestion by him made, that the duplicate receipt should be abandoned, and the law so amended as to make it the duty of the Judges of Orphans Courts to certify to the Comptroller all allowances of commissions to Executors and Administrators, and amounts due the State for Tax on Collateral Inheritances. A revision of the law imposing a Tax on commissions of Trustees and Receivers, is also needed.

It is gratifying to be able to inform you that by reference to Statement No. 16, it will be seen the Baltimore and Ohio Railroad Company has promptly met all its engagements with the State. The receipts on account of the State's one-fifth of moneys arising from passengers on the Washington Branch Railroad, amount, to \$70,426.38, an increase over the preceding year of \$10,599.63.