

amount received in the fiscal year preceding, in the sum of \$18,355.81.

The checks, heretofore adopted in connection with this source of revenue, have proved utterly valueless and should be amended. Instead of the duplicate receipt required to be given by Registers of Wills, it is recommended, that they should make up a Statement quarterly, under oath, showing the amount of Commissions allowed to each Executor and Administrator, and also the amount of Collateral Inheritances liable to taxation, which Statement should be certified by the Judges of the Orphans Courts, and transmitted to the Comptroller.

A failure (by any Register of Wills) to make up such a Statement, and to return the same, should be made a misdemeanor and punishable as such by law.

It is the duty of the Comptroller to report, that the Register of Wills for Cecil County is in default for the revenue accrued in his hands for the last three semi-annual returns preceding the close of the fiscal year; the Register of Wills for Caroline County is in default for the balance of revenue in his hands on the 1st November 1854 and 1st June 1855, and the Register of Wills for Howard County is in default for revenue in his hands, to 1st November 1854 and 1st June 1855.

AUCTION DUTIES.

Statement No. 9 gives the amount of duties paid by the several Auctioneers, in the City of Baltimore, which will be found to have been \$18,199.39.

This sum was carried to the credit of the City of Baltimore, under chapter 266 of 1853 for the deepening of a Channel in the Chesapeake Bay. On the 26th January 1855, the Mayor and City Council of Baltimore, in obedience to the third section of the act, above referred to, reported to the Comptroller an account of their disbursements in relation to the deepening and improving of the Channel aforesaid, which report is herewith submitted to your Honorable Body.

NOTARIES PUBLIC.

A change might be very advantageously made in the manner of collecting and securing the revenue in the hands of Notaries Public, by delivering to them from this Department, blank protests, and charging them with the same in the manner heretofore adopted in the delivery of Licenses to the Clerks of Courts.

BALTIMORE AND OHIO RAIL ROAD COMPANY.

This Company has, with great promptness, made its regular payments to the State. The amount received from the capitation tax on the Washington branch of this Road, amounted, during the late fiscal year, to \$67,972.39, being an increase of \$5,094.86, over