

That from the returns of the commissioners of Montgomery county it appears, that the five pound tax has been fully paid, and that there appears to be a balance due the state, on the ten pound and tobacco tax, from Simeon Nicholls, collector of said county, of £. 15,363 11 8, and 19,558½ pounds of tobacco.

That there appears to be no returns of the five pound, ten pound, or tobacco tax, from the commissioners of Frederick county, but that there appears to have been paid into the treasury, by Christopher Edelen, collector of said county, £. 234,331 7 3, and 78,137 pounds of tobacco.

That from the returns of the commissioners for Washington county of the five and ten pound tax, there appears to be a balance due the state, from Alexander Clagett, collector of said county, £. 5,203 4 2; and that no returns appear for the tobacco tax, but that there appears to have been paid into the treasury, by the said collector, 11,207 pounds of tobacco.

That no returns have yet come to hand from the several counties on the eastern shore.

Your committee further report, that it hath been represented by the commissioners of Worcester and Somerset counties, that the collectors of the ten pound tax, which by law was to have been completed by the 10th day of June last, hath not been collected; for which delay the following reasons have been suggested, that the law did not come to hand till about the time the ten pound tax ought to have been collected, and that, from the impossibility of complying with the law in due time, the collectors appointed by the commissioners were deterred from acting, as the penalties were great in case of their not complying. It also appears to your committee, that the collection of the five pound tax for Somerset county has not been complied with, for the reasons above given. Your committee are therefore of opinion, that a further time for the collection ought to be given.

Your committee further report, that by the petition of sundry inhabitants of St. Mary's, Worcester, and Prince-George's counties, that they have not had it in their power to pay their assessment in tobacco agreeable to the late act for that purpose; that the inspectors were not qualified in time, from which it appears, that many of the inhabitants, will be considerably distressed, unless further time be given to pay the said tax; your committee are therefore of opinion, that the time for paying the said tax ought to be extended to the inhabitants of those counties.

Your committee further beg leave to report, that they have considered the petition of John Needles of Talbot county, and Richard Clark of St. Mary's county, collectors of the tax, praying to be relieved of the 20 per cent. interest, which they stand chargeable with for not having made payment agreeable to law; your committee finding that the principal sum has been paid into the treasury, are therefore of opinion that the petitioners ought to be relieved.

Your committee further report, that by the petition of Edward Stansbury, collector of Mine-run hundred in Baltimore-county, it appears, that the said Stansbury's appointment was not made in time for him to complete his collection; your committee are therefore of opinion, that a further time for his collection ought to be given.

Your committee, taking into consideration the petition of Sarah Selby, relict of John Selby deceased, late sheriff of Worcester county, beg leave to report to the honourable house, that it appears that John Selby was late sheriff of Worcester county, and that he died before the collection of the five pound tax and county levy was fully made, and that at present there is no mode for the speedy and effectual recovery of the said monies, but what would render the same extremely difficult, dilatory, and expensive; your committee are therefore of opinion, that the honourable house ought to pass a law, vesting the present sheriff with full powers to collect the said monies by execution or otherwise, as the said late sheriff of Worcester could or might have done had he lived, and that the present sheriff receive the fees of collection.

Your committee also beg leave to report, that it appears from the representation of the commissioners of the tax for Harford county, that they met agreeable to law, to settle and adjust the collector's account, but that he refused to lay before them the particulars of his collection; and they, apprehending it would be disadvantageous to the state to settle with him in the manner he desired, by striking the balance in tobacco, the fourth part of which they had reason to believe he did not actually receive in that commodity, and that he had anticipated the day of payment, as he told them, by throwing a quantity of tobacco into the treasury, in consequence of which the people who had not discharged the tax in tobacco would be subject to pay the collector at the rate of £. 90 per cwt. which would tend to his own emolument, by putting a considerable sum of money into his pocket, and would distress and harass the people, and render them less able in future to pay their proportion of the taxes, in order to carry on this just and necessary war. Your committee are therefore of opinion, that the commissioners have acted in a very laudable manner, by refusing to settle with the collector, and that it would be expedient to pass an act to justify their conduct, also to remedy any frauds that may have been committed by collectors or others, and to prevent them in future.

All which is submitted to the honourable house.

By order,

G. RANKEN, clk.

Which was read.

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