

rights and privileges on the terms specified in the act incorporating the Chesapeake and Ohio Canal Company, it is for the legislature to decide whether the suit shall be continued or not.

Although the revenue system of the state has been considerably improved within a few years past, yet it is still capable of much more improvement, and the agent's repeated visits to every county on the western shore since May 1822, has given him many opportunities of obtaining information on the subject. At three successive sessions he has suggested to the legislature the propriety of repealing the amercement law, and had, at one time, determined never again to mention the subject; but it is so much complained of by public officers, and is in fact, so troublesome, and also so unproductive, that he once more earnestly requests the attention of the legislature to the subject; and as a substitute, which would produce a considerable, and permanent revenue, a tax of one dollar on every original writ might be laid. The taxes on chancery fees are also very troublesome to collect; the former mode of paying for those services, at the time they were rendered, was much more advantageous to the state.

If the laws on these subjects were repealed, the sheriff would only have then the collection of fines and forfeitures, and there would be little necessity for any agent to visit the counties twice a year; indeed, as has been observed by the agent in former communications, if a complete revenue system is adopted, the appointment of a special agent would not be at all necessary; hitherto it has been useful, as many old debts were to collect, but all that were valid have been collected, or are in a fair train for final settlement. If the agent was to give any opinion as to what improvement might still be made in the revenue system, he would say, that besides a treasurer, there should also be an auditor of public accounts, and that no money should either be paid into, or drawn out of, the treasury, except a record of the same was kept by the auditor. These officers would act as checks upon each other, and for the public safety, as well as for their own sakes; such checks are salutary, for the state may seldom, if ever again, meet with so faithful and correct an officer, as the present treasurer of the western shore.

And, as much of the revenue is and will continue to be collected in Baltimore, a commissioner of the revenue might be appointed to reside there, and it should be a part of his duty, to see that all the revenue laws were faithfully complied with, and to aid the attorney-general, when prosecutions became necessary; some arrangements of this kind would render the system more efficient, and the revenue more productive, nor would it increase the expenses now attending its collection; and the great object of all revenue laws should be to ensure a safe, prompt, and speedy collection of public monies, with as little expense to the people as possible.

Great irregularity still prevails in the mode of making returns by county clerks and sheriffs; returns, in some counties, are made of the spring and fall terms of court, in others of the fall and spring. Permits are still granted to ordinary keepers, and retailers of spirituous liquors, for a less time than one year. And with regard to the collection of the direct tax, the levy courts, in some instances, have not met at the time required by law, to make the assessment, and appoint a collector; the consequence is, that it is sometimes difficult to get any person to act as collector. To obviate this difficulty, it would perhaps be