

purpose of settling the public accounts, and settled accounts with county clerks, sheriffs and collectors, to the amount of about twenty three thousand dollars, and the whole amount, (except a few hundred dollars,) has been paid into the treasury.

The principal part of this sum, or about nineteen thousand dollars, as will be seen by the annexed statement, arose from the revenue collected by county clerks, and the city clerk of Baltimore, from marriage licenses, licenses to ordinary keepers, retailers of spirituous liquors, retailers of dry goods, lottery office keepers, keepers of billiard tables, hawkers and pedlars, &c. only eighty-four dollars was from sheriffs, as their accounts become due on the first of November annually; the rest was from collectors of the direct tax.

The sheriffs of Maryland have now very little to do with the collection of the revenue, for since the repeal of the tax on amerciements, and laying a tax upon original writs, fines and forfeitures and taxes in chancery are only left for them to collect. And it will be seen, by a reference to the state accounts for many years past, that it is the sheriffs and collectors who have delayed a settlement of the public accounts; for since the formation of the government in seventeen hundred and seventy-six, there is only one solitary instance in which the state has suffered any loss by the default of county clerks; and even the losses by sheriffs, for the last twenty-five years, is not great—their securities have, however, often suffered severely, and this the state ought to adopt measures to prevent, as far as is practicable.

The state of Maryland had no agent from eighteen hundred and one, until eighteen hundred and twenty-two, a period of twenty-one years—and yet, it is true, that she suffered less loss, even during that time, than when she had agents; yet her revenue system, however, is far from being perfect; nor is it the work of a day, or a session, to render that system complete—we must profit by experience—we must learn from what has taken place in other states, and in our own state, and yet the subject, when it comes to be examined, will be found to be extremely simple in its operations, and easily put into practice. A system, a correct and regular system, is all that is necessary to cause the public accounts to be promptly and speedily settled; public officers ought to be compelled to settle their accounts, within a limited time, and they ought also to be compelled to pay all monies they have collected within a limited time; and indulgencies ought seldom, if ever, to be granted, if they fail to comply in either case; the whole revenue would thus be promptly paid into the treasury very soon after it becomes due. And in case of the public officers failing to