

State Department  
Annapolis Feb 2<sup>nd</sup> 1849.

Dear Sir

In your letter to me of the 19<sup>th</sup> of July last in reply to mine of a previous date in which you acknowledge the receipt of certain circular notices to the Collectors of State Tax in St Marys County your remark "that W<sup>m</sup> Dellehay never bonded or acted as Collector Pembroke was the Collector in his stead?"

Upon the receipt of your letter, I referred to the report of the Treasurer made to me in the previous month of May, and there found the name of Pembroke with a balance standing against him from which I inferred that all was right in regard to the matter.

Upon a more recent investigation of the accounts of the several collectors in your County, I find that Dellehay was appointed Collector of Taxes due for the years 1843 & 1847 in the 1<sup>st</sup> district, and Pembroke for the same years in the 2<sup>nd</sup> district. The accounts of Pembroke for those years as collector in the 2<sup>nd</sup> district show a balance for each year of only \$95.74 as of the 15<sup>th</sup> of last May since which the whole has been settled. The whole amount of taxes due for those years for district No. 1 stand charged, upon the books of the Treasury against William Dellehay he having been reported by the Levy Court as the Collector.

No information of any change having been made or of the failure of Dellehay to bond has been received by the Treasurer. If Mr Pembroke qualified as Collector for the 1<sup>st</sup> district the fact is unknown here, and it is certain that neither he nor any one else has ever paid one cent on account of the taxes due from that district.

Under these circumstances, and in order that the State may be protected from loss, it becomes necessary that the true condition of the matter should be understood as early as possible. Will you do me the favor to confer with the authorities of the County at your earliest convenience upon this subject. If a collector was appointed for the 1<sup>st</sup> district and qualified in the place of Dellehay it is desirable that his name, together with a copy of his bond and the amount of levy placed in his hands, should be immediately communicated either to this department or to the Treasury. If, on the contrary, no successor to Dellehay has ever been appointed or qualified, then, of course, the Levy Court should immediately proceed to appoint a collector in the 1<sup>st</sup> district for the year 1843 & 1847. I shall feel greatly obliged to you, if you will place this matter before the Levy Court & request them to communicate, immediately, all the necessary information in relation to it.

I am very respectfully

Your obt<sup>d</sup> serv<sup>t</sup>

Philip F. Thomas.

George D. Coak Esq

Deputy Attorney General

For St Marys County.