

The Legislature at its session of January, 1858, passed an Act releasing the estate of Moses Sheppard, deceased, of Baltimore city, from the payment of the collateral tax. The property belonging to the estate was considerable, and it having been devised and bequeathed to the establishment of an Insane Asylum, the Legislature released the collateral tax upon it, which would have amounted to about \$15,000. This exemption reduced the return of the Register of Wills of Baltimore city, and will account for the falling off in the receipts from this class of officers.

It gives the Comptroller pleasure to state that the Registers of Wills have, for the most part, during the year just closed, made their returns and payments to this Department with promptness and regularity.

The Register of Wills for Caroline County is in default for revenue which accrued in his hands from the first of June to the first of November, 1857, and for a balance upon his return to the first of June, 1858.

The passage of a law requiring the Registers of Wills to make quarterly reports to this office, certified to and attested by the Judges of the Orphans' Court, would, it is believed, be an excellent provision. One of the objects in establishing the Comptroller's office was to make it a check upon the accounting officers of the State. This object is fully accomplished so far as the Clerks of Courts are concerned in the regulations for the issuing of licenses. There is no such check upon the Registers of Wills, for the duplicate receipts have proved utterly worthless, and the method proposed seems best adapted to answer the purpose desired. Their payments into the Treasury could be made as at present provided for.

EXCESS OF FEES.

The receipts in the fiscal year on this account under the provisions of the first section of the tenth Article of the Constitution, and chapter 444, of the Acts of the Assembly of 1853, amounted to \$1,643.33, being less than one-half the sum reported in 1857. Of the amount received the present State's Attorney of Baltimore City paid into the Treasury