

Office was closed. During this whole period a special land agent appointed by the Proprietor (he had previously been the Receiver General) represented and championed the latter in all matters pertaining to land and it was he who had charge of the rent rolls at this time. The agent continued to be Receiver General in charge of rent rolls after the restoration of Lord Baltimore's rights in 1715 but since the tobacco tax took the place of quit rents during the years between 1717 and 1733 rent rolls were not as important during these years and not carefully kept. Still, the Proprietor attempted to keep his records straight in this respect. In 1722 he wrote to his agent Nicholas Lowe:

... You are to acquaint Mr. James Carroll that I would have him make out my Rent Roll according to my late Directions to him, In the doing whereof I desire him to Consult with you and Transmit it forthwith to me. . . .⁵⁸

and in 1724 Lord Baltimore granted Carroll fifty-eight hundred acres of land with the provision "But he is to pay me no fine, it being a reward bestowed on him (in addition to the 4,200 acres formerly given him) for his labor and pains in keeping and making out my rent rolls . . ."⁵⁹

In 1733, with the resumption of the payment of quit rents, the Proprietor issued a great many new instructions designed to facilitate collection. The Governor and the Agent were to appoint two general rent-roll keepers, one for each shore. The rents were to be collected by deputy receivers in each county or by quit rent farmers who were to return them annually to the rent roll keeper of their respective shores. The sheriff often served as deputy receiver, if that method was used. The farmer on the other hand did not always collect by counties, sometimes collecting in just a part of a county, or sometimes contracting to collect in two or three counties. The Eastern Shore debt books date from this period.

The Proprietor made a still more definite and far-reaching attempt to increase the efficiency of quit rent collection when he established the Board of Revenue in 1766 and gave it highest control over all matters pertaining to his revenues. It had jurisdiction over every class of officers concerned in the management or collection of his

⁵⁸ *Arch. Md.*, XXXVIII, 432.

⁵⁹ *Warrants*, Liber 9, f. 420; Kilty, p. 228-229.