

1852, 1853 and 1854, leaving, as per his Report on file in this Office, a considerable sum, still uncollected, in the Sheriff's hands for the same years. The management of the Office of this Clerk is specially worthy of commendation. The Register of Wills of the same County has paid into the Treasury, on the same account, the sum of \$309.46. The State's Attorney for Baltimore City paid, on this account, \$2,396.48; the Clerk of the Court of Common Pleas paid \$1,626.93; the Clerk of the Criminal Court of Baltimore paid \$1,344.20, and the Register of Wills for Baltimore City paid \$215.73. To all of these Officers much praise and credit is due for the prudent and careful conduct of their Offices, by which these sums have been secured to the Treasury.

Complaint is made by the Clerks of Courts and Registers of Wills, in some parts of the State, in relation to the difficulties attendant the collection of their fees.

To remedy this evil, a law should be passed requiring these Officers to deliver annually to the Sheriffs true bills of all uncollected fees, and the Sheriffs should be compelled, under heavy penalties, to collect within a specified time all those, which are not returned by them, as due by Insolvents or Non-residents. By this means, a large amount of revenue from this source might be secured to the State.

A number of Officers in this State, whose emoluments exceed the Constitutional limit, allege, that the expenses of their Offices reduce the amount below that sum. They neglect or refuse, therefore, to report to the Treasurer, as required by the first section of Article X. of the Constitution. A law should be passed requiring them to make semi-annual reports to the Comptroller, stating not only the amount of their receipts, but the details of their expenses, which should be allowed or disallowed according to their justness and reasonableness.