

CHAPTER VII

REVENUE OFFICERS: PROVINCIAL

WE MAY DISTINGUISH three kinds of revenue in Maryland: provincial, proprietary, and royal. The first consisted of tobaccos and moneys raised for defraying the public charge, or for special expenses, and disbursed under direction of the Assembly, or of the Governor and Council, as the law might direct. It included also the county and parish levies.

The second kind comprised Lord Baltimore's private income, arising from gifts by the crown and by the Assembly, together with those revenues granted him by law "for the support of government." During the royal period Baltimore retained only his private income. The crown took all revenues earlier established for support of government, together with two new duties now enacted (1692 and 1694) as a further provision for the Governor. On His Lordship's restoration these again became proprietary incomes for the uses by law provided.

The third kind of revenue, that of the crown, embraced, during the royal period, the moneys just mentioned and, from 1673, those customs duties enacted by Parliament. In this and two following chapters we shall examine the official establishment devoted to each kind of revenue. Our present chapter treats of the provincial system.

It was a habit of the Maryland Assembly, which had a sole right to levy taxes and duties, to raise funds by poll taxes in tobacco and by import, export, and tonnage duties payable in money.¹ Poll taxes were collected by the sheriffs and duties by the Naval Officers. Both were paid to the Public Treasurers, one

¹ On infrequent occasions funds were raised within the province by other means. The Puritan Assembly of 1654 included a land tax in the public levy; an act of May, 1695 (chap. 8), which expired four years later, taxed officers' incomes; and the supply acts of 1754 and 1756 imposed certain property taxes. Moreover, the ordinary license fines were given to the county courts for local expenses from October, 1704, until His Lordship's restoration in 1715; were appropriated under the supply acts of 1740, 1746, and 1754; and, in June, 1768 (chap. 27), together with license fines on hawkers, peddlers, and petty chapmen, were set aside toward defraying the public charge.