No. 14624

Supreme Court of Illinois

Comstock

vs.

Cover

STATE OF ILLINOIS,

April 1 1864

SUPREME COURT,

THIRD GRAND DIVISION.

No. 182 98

J. W. Middleton & Co., Stationers, 196 Lake St.

Comstock

vs

Cook

1860

X

SUPREME COURT.

APRIL TERM, A. D. 1864.

JOHN COMSTOCK, Appellant
vs.
JOHN C. COVER, Appellee.

Brief and Points of Appellee.

T. G. FROST,
Attorney for Appellee.

I. The redemption of the land in question was valid and regular, and subverted all the right, title and interest of the purchaser at the tax sale.

The construction sought to be put on the redemption statute by the counsel for the appellant is not only contrary to the general practice and established usage of the officers authorized to receive the redemption money, but is unreasonable and absurd.

1. The prior statute on this subject is to be taken into consideration in determining the meaning of the present one, and the *strict letter* of the law should not necessarily prevail over the plain object and intention of the legislature.

It is a fundamental rule in the construction of statutes, "that where the law antecedently to a revision of the statutes is settled, either by clear expressions in the statutes or adjudication on them, the mere change of phraseology shall not be deemed or construed a change of the law, unless such phraseology evidently imports an intention in the legislature to make a change."

Tayler vs. Delancey; 2 Cains Cases N. Y. 151.
4 John. R., 459.
Thoriat vs. Hart; 2 Hill, 380.
Matter of Brown; 21 Wend. N. Y. Rep., 316.

Under the act of 1845, land sold for taxes was redeemable by payment of "double the amount for which the same was sold," "with six per cent. interest thereon from the first day of May in each year up to the time of payment." Interest was to be computed on the tax paid from the first day of May in each year, because the tax was then due, and if not paid then the land was liable to be sold in June following for the taxes and costs. Then comes the amendatory statue which changes the rate of interest from six to ten per cent., and instead of using the words "from the first day of May in each year," makes use of the words "from the day of sale," and the simple question is, what was the object of the legislature in the change of phraseology? Was it to make the taxes draw interest before they became due, and as might happen, years before they come due, or were even assessed, or was the intent to make no substantial change in this respect? But as the tax drew interest from May, the sale being in June, under the law of 1845, it was made, by the amendatory act, to draw interest from the annual *sale day*, when the delinquent lands are annually exposed for sale, or possibly that all interest should be paid on redemption accruing on the tax paid after the day of sale, from the time of the payment, or of its becoming due like any other debt, and not before?

The latter is clearly the true construction, and satisfies the intent of the statute.

2. The absurdity of the Appellant's construction is still further apparent from the fact that a minor heir, having by an express proviso of the redemption statute until he reaches 21 to redeem, might, under this construction be compelled to pay interest on the taxes paid twenty years before the tax was due or was ever assessed, viz; from the day of sale, which might occur twenty years before he attempts to redeem.

3. Again, the language of the law does not merely re-

quire the payment of 10 per cent. of the tax, but 10 per cent. *interest* thereon. The idea of *interest* on a debt before its existence is of itself an absurdity. Interest is a charge for the use of money, and in the nature of the case cannot be chargeable until the money is advanced or the use of the money commences for which payment is exacted.

4. The claim for interest on double the amount for which the land was sold, still further illustrates the extreme and unwarrantable positions to which the appellant is driven by adhering to a strict literal construction in defiance of the principle reason and object of the statute.

The penalty clearly imposed by this statute for neglecting to pay taxes and allowing one's land to go to sale, is the payment, within the prescribed period of time, of the amount of the bid, and all subsequent taxes, and the interest thereon. This is simple, plain, reasonable and consistent with the theory of the statute—the original law as well as its present provisions. But even this construction, though a plausible one, is not a necessary one, even upon the principle of a literal interpretation. The words "interest thereon" may mean interest on *all* the beforenamed sums or only on the *latter sum*, and actually does mean upon the strict rules of legal interpretation, which ever is, in the nature of the case, and taking all the provisions of the statute into account, the most reasonable, and most in accordance with the probable intent of the legislature.

The rule of legal interpretation is well expressed on page 552, Dwarris on Statutes: "It is not the words of the law," says the Court (Plowden,) "but the internal sense of it, that makes the law. The letter of the law is the body: the sense and reason of the law is the soul." "Every statute ought to be expounded, not according to the *letter*, but according to its meaning: *qui haeret in litera, haeret in cortice.*"

5. Again, this statute ought to be construed strictly as against the State, and liberally as against the citizen. In Dwarris on Statutes, pages 640 and 641, "Judges, where clauses are obscure, will lean against forfeitures, leaving it to the legislature to correct the evil, if there be any. With this view, the Ship Registry Acts, so far as they apply to de-

feat titles and to create forfeitures, are to be construed strictly as penal, and not liberally as remedial laws." In like manner, in the Revenue laws, where clauses inflicting pains and penalties are ambiguously or obscurely worded, the interpretation is ever in favor of the subject, for the plain reason, said Heath, Judge in Hubbard and Johnson, that the legislature is ever at hand to explain its own meaning and to express more clearly what has been obscurely expressed." If the construction is doubtful, the party redeeming, upon the principle embodied in the above qualification, ought to have the benefit of the doubt.

6. It is insisted on the part of the appellant that "It was in the power of the legislature to provide for the redemption of lands sold on harsh or easy terms as it saw fit," and from this proposition it is sought to be inferred that the unreasonableness of the statute, as interpreted by the appellant, has nothing to do with its construction. This doctrine is in defiance of all rules of legal construction. The question whether a given construction is reasonable or unreasonable, whether it is consistent or inconsistent, with the probable intent of the legislature, is frequently the very criterion by which the true construction is determined.

II. The appellant cannot in any event prevail upon the pleadings and record as they now stand.

The appellee and defendant below set up by his return the act of redemption. The appellant and plaintiff below should have traversed the fact by a proper denial of the allegations of the return, and upon this issue of fact, and this alone, could he properly try the question of the validity and regularity of the redemption. A return alleging a redemption in fact is an answer to the writ, and a demurrer to such return of necessity must be and actually was properly overruled. See Sec. 3d of statute on Mandamus.

T. G. FROST,
Attorney for Appellee.

182 98

John Comstock

vs

John C. Cover

Brief of appellee

Filed May 16. 1864

L. Leland Clk

State of Illinois } September Term AD 1863
Knox County } ss

Pleas before the Hon. Charles B. Lawrence Judge of the Tenth Judicial Circuit of the State of Illinois at a Court begun and held at the Court House in the City of Knoxville in said County on the Fourth Monday of September AD 1863, being the 28th day of said month,

Present

Hon C. B. Lawrence Judge

James H. Stewart States Attorney

John S. Winter Clerk

Calvin Cover Sheriff

Court opened by proclamation

State of Illinois }
Knox County } ss

John Comstock } In the Knox Circuit Court
vs } September Term 1863
John C. Cover } Application for Mandamus.

To the Honorable Charles B. Lawrence Judge of the Tenth Judicial Circuit Court in and for the State of Illinois.

The application of John Comstock shows unto your honor that John C. Cover is now and for the last — months has been acting as Sheriff of said County legally elected and qualified. [illegible] to wit: on the 24th day of June AD 1861 at a public sale of lands for Taxes held at the front door of the Court House in Knoxville in the County of Knox and State of Illinois the following described lands were offered for sale by the Collector of said County for the taxes due thereon for the taxes and costs of 1860 viz: 159 Acres North East Quarter Section No [illegible] in Township No thirteen north of Range numbered [illegible] East of the fourth principal meridian. And 155 Acres of the South East Quarter of Section numbered [illegible] in Township Numbered thirteen north of range numbered four East of the 4th principal meridian.

159 Acres - N.E. 12. 13. N. 3 E.

155 Acres S.E. 24, 13, N. 4 E.

That at such sale your petitioner became and was the purchaser of each of said tracts of land and for the first mentioned tract bid the sum of $13.80 and for the last named tract the sum of $13.55 as will more fully appear by the certificates issued by the Clerk of the County Court of Knox County Illinois which are as follows:

" State of Illinois } Clerks office County Court.

" Knox County } ss Knoxville June 24 1861

" This is to certify that John Comstock did

" on the 24th day of June 1861 purchase at public sale

" the following described tract of land for the tax and

" cost due thereon for the year 1860 and that [illegible] be en-

" titled to a deed for the same [illegible] after the expir-

" ation of the Term of two years from the day of said

" sale upon the return of this Certificate. Provided He

" shall have complied with the Statute in such cases

" made and provided or the same shall not have

" been previously redeemed.

Amount offered	Description	Acres sold	Amount of tax interest & cost dollars	Cents
159	NW. 12. 13 N. 3 E.	159	13	80,
155	SE 20. 13 N. 4 E.	155	13	55.

John S. Wiener

Clerk of the County Court Stone County Illinois

Received the purchase money and the above certificate of purchase

George Davis

Collector of Stone County Illinois

And that your petitioner then and there bid off the several tracts of land for the sums above specified and the same were struck off to him, Each tract having been offered & sold separately,

That afterwards on the 24th day of May 1862 your petitioner paid the taxes for the year 1861 on the first named tract amounting to $11.62 which payment was made to the Collector of said County, And also paid said Collector on the 5th day of June 1862 the taxes of 1861 on the last named tract being $9.97. And on the 25 March 1863 he also paid to said Collector the taxes of 1862 on each of said tracts of land as follows viz: on the first mentioned tract $22.35; on the last named tract $11.45, which payments are as follows.

NW 12. 13 N. 3 E. 159 Acres

Purchase money 24 June 1861	13. 80
Tax of 1860 paid May 24 1862	11. 62
Tax of 1861 paid 25th March 1863	22. 35

SE 20. 13 N. 4 E. 155 Acres

Purchase money 24 June 1861	$ 13. 55
Tax of 1860 paid June 5. 1862	9.97
Tax of 1861 paid March 25 1863	11. 45,

That said tract of land were vacant and unoccupied from the time of such sale untill the present time and have not been redeemed.

That on the 9th day of June AD 1862 he caused the notice hereinafter set forth to be published in the Knox Republican a newspaper printed in Knoxville in the County of Knox and State of Illinois and so published in said paper for three successive weeks thereafter the last of which was three months previous to the time of redemption which affidavit is as follows.

This 26th day of September 1863 personally appeared before J. S. Starr a notary public for Peoria Peoria County and State of Illinois John Comstock who after being duly sworn according to law deposes and says that at a public sale of lands and town lots for the delinquent taxes & costs due and unpaid thereon to the County of Knox and State of Illinois for the year 1860 held at the Court House in Knox County and State of Illinois on the 26th day of June 1861 John Comstock did purchase the following tracts of land known as the NW. 12. 13 N. 3 E. for the sum of \$13 50/100 and the SE 20. 13 N. 4 E. for the sum of \$13 50/100 The NW 12. 13 N 3 E. was listed to Wm B. Dunman and the SE 20. 13 N 4 E. to S. T. Dunn neither of said persons residing in said County of Knox during the two years subsequent to the sale for taxes to him the said John Comstock. Said lands were vacant and unoccupied and no one was in possession on whom to serve notice of the sale and when the time of redemption would Expire. This Affiant caused notice to be published in the Knox Republican a newspaper printed and published in the County of Knox and State of Illinois as follows;

Notice is hereby given that at a public sale of lands and town lots for the delinquent taxes and costs due thereon to the State of Illinois and County of Knox for the year 1860 held at the Court House in said County and State on the 28th day of June 1861 John Comstocke purchased the SW 12, 13 N. 3 E, for the sum of $13 ⁄100 and the SE 20 13 N. 4 E, for the sum of $13 53⁄100 and that the time of redemption from said tax sale would expire on the 28th day of June 1863 said notice was first published in said newspaper on the ninth day of June 1862 and three consecutive weeks thereafter

John Comstocke

Sworn and Subscribed to before me the day and year aforesaid

(S S) Stamp 5¢ Julius S. Starr N.P.

Personally appeared before me —— a notary public in and for the County of Knox and State of Illinois Henry Amos who after being duly sworn doth depose and say that he did see as the agent of John Comstocke the SW. 12. 13 N 3 E. and the SE 20. 13 N 4 E. situated in the County of Knox and State of Illinois on the —— day of —— for the purpose of serving a notice on the parties in possession (if any are found to be in the possession of said land) when said lands were sold for taxes and when the time of redemption would expire, That he found said land vacant and unoccupied, there was no one in possession for whom to serve notice

Subscribed and sworn to before me this the ___ day of ___ AD 1863

Stamp 5 Cents
uncancelled

That he made affidavit of such facts and of all other matters and things required by law to entitle him to a deed and on or about the 30th day of June AD 1863 delivered such affidavit to the Sheriff of said County who was authorized to execute a tax deed for said premises, And on or about the 30th day of June AD 1863 after the time for redeeming the said lands from sale had expired the same not having been redeemed according to law he presented to the said John C. Carr, he then being Sheriff of said County as aforesaid, the said original certificate of purchase as aforesaid and tendered to said Sheriff a sufficient amount of money to pay all expenses for making deeds to said tracts of land and required and demanded from of said Sheriff that he make and execute deeds to said tracts of land as is required by law which the said Sheriff refused to do,

And now your petitioner asks that mandamus may be issued against the said John C. Carr Sheriff as aforesaid requiring him to show cause why he should not be compelled to make said deeds as is required by law, and that upon a final hearing he should be compelled to make such deeds — John Comstocke

H M Stead Attorney.

Filed Oct 1/63

John H Davis Clk

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John Comstock vs John C. Carr	In the Knox Circuit Court Sept T. 1863

Answer of John C. Carr to the petition filed herein for a mandamus.

This defendant for answer to said petition admits all the facts therein to be true Except as to the redemption of said land and for return to said petition says that said lands were duly and legally redeemed on the 1st day of June AD 1863 by one Silas T. Green who deposited with the Clerk of said Court the sum of $65.83 Cents to redeem the NW. 12. 13. N 3 E, and the sum of $51.53 to redeem the SE 20. 13 N. 4 E, which redemption was made in Treasury notes and has been tendered to said Comstock & refused by him,

The mode of computing the amount of redemption is set forth on the next page and deemed to be correct.

NW 12. 13 N. 3 E. sold in 1861 for taxes of 1860
to John Comstocke for $13.80
Redemption money deposited May 16th 1863 by
W B. Dinman as follows;

For Redemption	$27.60
" Tax of 1861	11.50
" Int. on same	1.15
" Tax of 1862	22.55
" Int @ 10 per ct	2.23
" Advertising	1.00
Amount deposited	$65.83

SE 20. 13 N. 4 E. sold in 1861 for taxes of 1860
to John Comstocke for $13.55
Redemption money deposited June 1st 1863 by
Silas T. [illegible] as follows;

For Redemption	$27.10
" Tax of 1861 paid by John Babcocke (Probably Comr)	9.85
" Int on tax 1861	.98
" Tax 1862 pd by John Comstocke	11.45
" Int on same	1.15
" Advertising	1.00
Amount deposited	$51.53

This respondant therefor insists that said tracts of
land have been legally redeemed & that he
ought not to be compelled to make a deed
therefor

J. C. Conn,

John Comstocke } In the Rome Circuit Court
vs } Sept term AD 1863,
John C. Cover }

It is agreed in this case that if the Judge of this shall be of opinion, upon the above facts that a mandamus should issue that it shall be a peremptory mandamus and either party may take the case to the Supreme Court the same as if this agreement had not been made,

H M. Wear Atty for Pltff,

John C. Cover

"Filed Oct 1/63
John H Evans Clk"

John Comstocke } In the Rome Circuit Court
vs } Sept T 1863,
John C. Cover } Petition for Mandamus

And now comes the said Petitioner by Wear his attorney and says that the matters and things set forth in respondents return are insufficient in law to prevent the said Petitioner from having his mandamus & this he is ready to verify & therefore he prays Judgment &c.

By Wear his attorney

"Filed Oct 1/63
J H Evans Clk"

NW 12. 13 N 3 E, $13.80 Sale June 24 1861

Redemption May 16. 1863,	$ 27.60
Tax of 1861	11.50
1 yr 10 mo 22 d Interest on do	2.15
Tax 1862	22.35
Interest	3.18
Advertising	1.00
	$ 67.78
Within	65.83
	1.95

SE 20. 13 N. 4 E, Sale 24 June 1861 $13.55

Redemption June 1 1863,	
Redemption	$ 27.10
Tax of 1861	9.97
Interest 1 yr 11 mo [illegible] d	1.94
Tax of 1862	11.45
Interest	2.19
Advertising	1.00
	$53.65
Within	51.53
	$ 2.12

Filed Oct 1/63

J. M. [illegible]

" Oct 1 1863. Present same as of the first day of this term

John Comstock
81 vs } Mandamus
J. C. Cover

This day came the parties and their attornies and now this writ of Mandamus and the return of respondents thereto, and the demurrer to said return coming on to be heard, and the Court being advised in the premises it is ordered that said demurrer be overruled and that the writ of Mandamus be refused It is therefore considered that the defendant recover of the plaintiff his costs by him in this suit expended and may have execution therefor.

Thereupon came the Plaintiff and excepted to the rulings and decisions of the Court and prayed an appeal to the supreme Court of the State of Illinois which is ordered by the Court be granted upon the Plaintiffs giving an appeal bond within thirty days of the date hereof in the sum of one hundred dollars with Julius Starr as security.

Ordered by the Court that all motions in arrest of Judgment and for new trials be overruled where not otherwise disposed of.

Ordered that all costs not otherwise taxed be taxed against the losing party or parties.

Ordered that all suits at law or in chancery not otherwise disposed of be continued until the next term of this Court.

Ordered that Court adjourn until Court in course.

Know all men by these presents that we John Cruickshank as principal and Julius Starr as surety are held and firmly bound unto John C. Cone in the penal sum of One hundred dollars for the payment of which well and truly to be made we bind ourselves and our heirs, jointly & severally by these presents

The condition of the above obligation is such that whereas the said John Cruickshank has prayed an appeal to the supreme Court of the State of Illinois from a certain Judgment rendered against him in the Circuit Court of Kane County Illinois at the September term thereof A.D 1863.

Wherein the said John Cruickshank was plaintiff and the said John C. Cone was defendant which appeal has been allowed by said Court.

Now if the said John Cruickshank shall prosecute his said appeal without delay and shall also pay whatever Judgment, interest, costs, & damages may be awarded against him, in case said Judgment shall be affirmed then this obligation to be void, otherwise to remain in full force & effect.

Witness our hands & seals this 8th day of October A.D 1863

John Cruickshank (Seal)

Julius S. Starr (Seal)

Filed October 13/63

J. H. Irwin Clk

State of Illinois }
Knox County } ss. I John H. Davis Clerk of the Circuit Court within and for the County and State aforesaid, do hereby certify that the foregoing is a true and correct copy of the record in the case of John Comstock vs. John C. Emm as the same appears from the books and files of my office

Witness my hand and the seal of said Court at my office at Knoxville this 26th day of Nov A.D. 1864.

John H. Davis Cir Clk
By Jas. L. Chaves Dep Clk

And comes the said Appellant by H. M. Mead his Attorney and says that in the record & proceedings aforesaid and in the Judgment aforesaid, manifest error hath intervened to his injury in this said Court Erred ~~first~~

1st in refusing to award the writ of Mandamus as prayed for in said Petition

2 In rendering judgment against said Appellant

3. In denying Appellant the relief prayed for

for which errors said Appellant prays that said judgment may be reversed and for naught held

In nullo est erratum.
F. G. Frost atty for appellee

By H M Mead
his Attorney

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John Comstock
vs
John C. Moore

Appeal from Kent
Transcript

Filed April 19. 1864
L. Leland
Clerk

SUPREME COURT OF ILLINOIS,

THIRD GRAND DIVISION

APRIL TERM THEREOF, A. D. 1864.

JOHN COMSTOCK
vs.
JOHN C. COVER. } *App'l from Knox.—Application for Mandamus.*

BRIEF FOR APPELLANT—BY H. M. WEAD.

This was an application to the Knox Circuit court for a mandamus to compel the Sheriff of that county to make and execute to appellant certain tax deeds.

I. The facts set forth in the petition were admitted to be true, but the defendant contended that the lands had been redeemed, and therefore he ought not to be compelled to make the deeds. The only question made in the case was whether such redemption was a legal redemption or not. The difficulty arises upon the question of interest.

The sale was made under the revenue law of 1853. The 43d section of that act (See Purple's Revised Statutes, page 967, Sec. 428) provided that, "Real property sold under the provisions of this act may be redeemed at any time before the expiration of two years from the date of sale, by the payment, in specie, to the Clerk of the County Court of the proper county, of double the amount for which the same was sold, and all taxes accruing after such sale, with ten per cent. interest thereon from the day of sale, unless such subsequent tax has been paid by the person for whose benefit the redemption is made." This statute obviously provides that *interest* upon the taxes paid by the purchaser shall commence running from the day of sale, although the taxes may not be paid until months or years thereafter. This is the condition upon which redemption is allowed. It is not denied that the legislature had the power to fix the terms of redemption, but it is contended that interest ought not to be allowed on money until the money has been paid. This construction would annul the law, and destroy all previous practice.

The 69th section of the revenue law of 1845 (See Pruple's Statutes, page 887, Sec. 69) provides that lands may be redeemed by paying double the amount for which they were sold, and all taxes accruing after such sale, "*with six per cent. interest thereon from the first day of May in each year*, up to the time of payment." Under this statute the practice has been uniform throughout the State, in cases of redemption from tax sales, to require the payment of interest upon subsequent taxes paid by the purchaser, *from the first day of May in each year*, although it often happened that such taxes were not in fact paid by the purchaser until November or December. Thus the practice has been to exact interest from the first day of May in each year, upon money which was not paid into the treasury until November or December thereafter. No one has ever doubted the legality of this provision. It was in the power of the legislature to provide for the redemption of lands sold for taxes upon harsh or easy terms, as it saw fit. To induce purchasers to buy lands at sale for taxes, it held out the attractions of large returns for the money invested. The object was to secure the prompt collection of the revenue.

It will be seen that the terms of redemption, by the law of 1845, were *double the amount of taxes* paid by the purchaser, *and six per cent. interest upon subsequent taxes from the first day of May in each year.* Here the subsequent taxes were to draw interest at 6 *per cent.* from the 1st day of May in each year. By the laws of 1853, the terms of redemption, were altered in *two* important particulars. The amount of interest was raised to *ten* per cent., and the *time when such interest* should commence. The time was fixed, not on the first day of May in each year, but the interest was to be reckoned from the day the land was sold. If the legislature intended that interest should be reckoned from the first day of May in each year, why not say so? Why not leave the old law as it was, substituting 10 per cent. for 6 per cent.? Surely the legislature *meant something* by changing the time when interest should commence upon subsequent taxes, and as they struck out the words, "*from the first day of May in each year*," and substituted "*from the day of sale*," what did they mean, if the construction contended for is to be rejected?

Doubtless the old plan had proved inefficient, and it became necessay to hold out greater profits to capitalists, in order to induce them to bid off lands at tax sales, and thus secure the prompt collection of the revenue.

Tested by this rule, the redemption in each case was clearly insufficient. The day on which the lands were sold was the 24th June 1861, and the attempt to redeem the first tract was made on the 16th May, 1863.

The first tract was bid off for \$13.80,..................	\$27 60
Tax of 1861, \$11.50, interest from day of sale \$2.15,....	13 65
Tax of 1862, \$22.35, interest from day of sale \$3.18,.....	25 53
Advertising,..	1 00
	\$67 78

The clerk shows there was paid for the redemption of this tract of land only..	\$65 83
Thus leaving a balance due of..........................	\$ 1 93

In the other case the redemption amounted to \$53.65, whereas only \$51.53 was paid to the clerk, leaving the balance, \$2.12, unpaid.

The clerk seems to have adopted the old law as his guide *as to the time when* the interest upon the taxes was to commence, and the *new law*, as to *the rate of interest* to be allowed.

It is agreed that a peremptory mandamus shall issue, if the court shall decide that the lands have not been legally redeemed.

These are the views which were urged in the court below.

II. There is another view of this case, which seems to be correct.

The statute of 1853 provides that the land may be redeemed "by the payment in specie of double the amount for which the same was sold, and all taxes accruing after such sale, with ten per cent. interest thereon from day of sale." What do the words "*interest thereon*" mean? Obviously and grammatically, interest upon all the before named sums, (*i. e.*) interest upon *double the amount* for which the lands were sold, and interest upon the taxes paid.

This is the view entertained by capitalists. It is the view which a man of ordinary intellect would be likely to adopt. It is what the law says. It is "so nominated in the bond," and constitutes the *charm* which *entices* and captivates the money, and secures to the state the prompt payment of the revenue. The legislature judged this measure necessary and adopted it. Tested by this rule, the redemption for the first named tract should have been \$5.22 more, which would have brought the redemption money due thereon, on the 16th day of May, 1863, to \$73.00, that leaving a balance of \$9.17 still due. Surely the man who bids off lands and pays the State revenue under a law which gives him a bonus for so doing, is not to be turned off with less than the law enacts he shall have.

Where the purchaser of the land invests his money under the law, a contract is created between him and the State which cannot be repudiated. He is entitled to receive what the law has promised, and courts should hesitate long before depriving him of it. Good faith requires a strict compliance with the terms of redemption.

H. M. WEAD,
For Appellant.

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John Comstock

vs

John C. Cover

Plaintiffs Brief

Filed Apil 29. 1864

L Leland Clk