

12356

No. _____

Supreme Court of Illinois

Hough

vs.

Hastings

71641  7

163

Garrison

163

12356

1857

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XX

State of Illinois by Pleas before the Honorable Madison
LaSalle County of C. Hollister judge of the ninth
judicial district of the State of Illinois
and the presiding judge of the LaSalle County Circuit
Court at a term of said Court commenced and
held at the Court House in Ottawa in said County
on the second Monday in November, the same being
the tenth day of November in the year of our Lord
One thousand eight hundred and fifty six, and
of the Independence of the United States of America
the eighty fifth.

Present

The Honorable Madison E. Hollister

Presiding judge

John H. Clark

Clerk

William H. L. Wallace State Attorney

Francis Warner Sheriff

On the 24th day of November 1856 the same being
one of the days of said annual term of said Court
for said year - David S. Keough as plaintiff filed
his declaration in Ejectment against John Hastings
in words and figures following, that is to say

" State of Illinois LaSalle County ss - LaSalle
County Circuit Court - November Term AD 1856

David S. Keough complains of John Hastings
for that whereas on the 1st day of September AD 1856 the
said David S. Keough was possessed of the South
West quarter (SW_{1/4}) of section fifteen (15) in Township
thirty six (36) North of range one (1) East of the 8 principal
meridians, the same being situated in the County of
LaSalle & State of Illinois & was so possessed thereof with
a few simple tools thereto being so possessed thereof

(2)

the said John Hastings affirms to not, on the 5th day of September AD 1836 entered into & took possession of said premises & unlawfully withheld possession thereof from the said David S. Hough, to his damage One hundred dollars & expenses he sues
rc.
David S. Hough plaintiff

" To John Hastings Esq

You will please take notice
that the above declaration in Ejectment will be filed
with the Clerk of the Circuit Court for the County of
Saville & State of Illinois on the 13th day of the present
time thereof - that upon filing the same a rule will
be issued requiring you to appear & plead to said
declaration within twenty days after the entry of said
rule & that if you fail or neglect to appear & plead
a judgment by default will be entered against you
& I the plaintiff in said declaration mentioned
will recover possession of the premises in said declaration
mentioned.

November 19th AD 1836

David S. Hough plaintiff

"State of Illinois by William W. Gilman being Just
Saville County p^r 3 day sworn on oath deposes & says
that on the 19th day of November
AD 1836 he send a true copy of the within
declaration in Ejectment & notice upon the within
named John Hastings by delivering the same
to him personally
Subscribed & sworn to before me 20th Nov 1836
this 19th day of November AD 1836
W. W. Gilman P^r

And afterwards to wit, on the same day of the filing
of said Declaration a rule was entered upon in said
Cause in the words and figures following vizt

"David L. Kough

v. ³ Ejectment

John Hastings ³ This day the plaintiff comes in
person and by leave of the Court
files his declaration and moves for a rule upon the
defendant to plead herein in twenty days, which
motion is sustained by the Court."

On the 28th day of March 1836 the defendant
filed his plea in the words and figures following vizt

"State of Illinois LaSalle County vs Circuit Court
in LaSalle County

David L. Kough vs John
Hastings - Ejectment - And the said John
Hastings of Island & Island his attorneys comes &
defends the force & injury whence & says that he
is not guilty of the said supposed trespass and
Ejectment above laid to his charge, or of any
part thereof in manner & form as the said David
L. Kough hath above thereof complained against
him & of this he puts himself upon the County
sc.

Island & Island
for Dfth"

And afterwards to wit, on Wednesday February 18th
1837 the same being one of the days of the February
Special term of said Court for the year 1837 the
following order was entered upon in said cause vizt

(4)

"David S. Knight

as Ejectment

John Hastings This day the plaintiff comes by W.
H. L. Wallace his attorney and the
defendant by Island & Island his attorneys, and by
agreement of parties a jury is named and this cause
submitted to the Court for trial, and after hearing a
part of the testimony, the further hearing of this cause
is postponed until the coming in of the Court to
morrow morning."

And afterwards to wit on Thursday February 19th
1857 the same being also one of the days of the said
February term of said Court, the following further
matter was entered of record in said cause viz:

"David S. Knight

as Ejectment

John Hastings This day again come the
parties hereto by their counsel,
and after hearing a part of the arguments, the
further hearing of this cause is postponed until the
coming in of the Court to mornin morning."

On Monday February 26, 1857 the same being
also one of the days of said February term of said
Court, the following further order was entered of
record in said cause, that is to say:

"David S. Knight

as Ejectment

John Hastings The Court after hearing

the evidence, arguments of counsel and due deliberation
thereon had, find the issues for the defendant. &

It is therefore considered by the court that the
defendant has and recovers of the plaintiff his costs
and charges by him herein expended, and that he
have execution therefor.

And finally on the 24th day of February 1837 and the
same being on of the days of said February term
another order in words and figures following, was
entered of record in said cause, viz:

"David S. Knough
vs John Hastings - Ejectment

It is ordered by the court
that the plaintiff in this suit
have two weeks to prepare and file a bill of exceptions."

And afterwards to wit: on the 21st day of March
1837 the plaintiff filed his bill of exceptions in the
words and figures following, viz:

"State of Illinois LaSalle County and Circuit Court
Term of February Special Term A.D. 1837
David S. Knough vs John Hastings - Ejectment
Be it remembered that on the Eighteenth day of February
A.D. 1837 the same being on of the days of the February
Special Term of said Court no time aforesaid, this
cause came on to be tried before the Honorable
Madison E. Hollister - Judge of said Court - a just
time made by agreement of the parties and the
plaintiff to maintain the issue on his part, offered

(6)

is evidence -

First. - A record of a judgment for taxes rendered by
the County Court of said LaSalle County at the sum
term of said County Court AD 1832, which record
was then and there in the words and figures following
that is to say:

County Court Summ'ry 1852
State of Illinois
LaSalle County
Pleas before the County
Court of the county of LaSalle in the state
of Illinois at a regular term of said
court in and for said county of LaSalle
commenced and held on Monday the
Sixth day of June A.D. 1852

Present Henry B. Cotton Judge
R. Eaton Goddell Sheriff
J.W. Raymond Clerk

State of Illinois
John D. & others Plaintiff
John D. & others Defendant
Sum for Taxes

Whereas Benjamin
B. Fellows Treasurer of said county, returned
to the clerk of the court, court of said
county on the 14th day of May 1852 the
following tract and parts of tracts of land
and lots and parts of town lots as having
been assessed for taxes by the assessors of the
several towns of said county of LaSalle for
the year A.D. 1851, and that the taxes thereon
remained due and unpaid on the day of
the date of said Treasurer's return, and that
the respective owner or owners have no goods
and chattels within the said county in which
the Land Collector could levy for ^{the} said taxes
interest and costs due and unpaid on the
following described tracts and parts of tracts of
land, and town lots and parts of town lots to wit:

(6)

State of Illinois
LaSalle County

A list of Lands and
Taxes Lott reported and returned to the
Treasury of the county of LaSalle in the
state of Illinois by the several collectors of
revenue of Taxes in said county for the
year 1851. the Taxes upon which remain
unpaid the collector in the town wherein
said Lands and ~~Lots~~ lot long not having
been able to collect the same, and each of
said collectors having delivered to said
Treasury an account of the Taxes so
remaining due and having severally
made oath to the account so rendered
that the sum mentioned in such
account remain unpaid and that
he has not used diligent enquiry been
able to discover any goods or chattels belong-
ing to or in possession of the person so
charged with or liable to pay the same,
wherein he could lay the same,

Names of Owners	Accts	Description	Land	Town	Rents	Valuation	Total Tax	Cost
John Clement	160	\$20 1/4	15	36	1	200,	2 45 12	

State of Illinois
LaSalle County

S. Benjamin B. Fellows

Treasurer and ex-officio collector of the County
of LaSalle of state of Illinois do hereby give
notice that I will apply to the county Court

of LaSalle County at the same time thereof
to be held in the Court House in the town
of Ottawa in said county & state on the
first Monday of June next, for judgment
against the above described lands and
town lots for the taxes interest and costs
due thereon for the year 1851 and also for
an order to sell the said lands and town
lots, for the satisfaction thereof, and on the
second Monday in June next all the lands
& town lots, against which judgment shall
be pronounced, and for the sale of which
an order shall be made, will be exposed
to public sale at the door of the Court House
in the town aforesaid, for the amount of
taxes, interest, and costs, said sale will
commence at 10 o'clock in the forenoon, and
continue from day to day until all of said
lands and town lots are sold.

The cost for advertising each tract of
land is twelve cents and each town lot
four cents - The whole cost when sold will
be on each tract of land fifteen cents, and
on each town lot twenty one cents

B. B. Bellows.

Treasurer and Collector of LaSalle County.

State of Illinois
LaSalle County

This is to certify that the
foregoing list of lands and town lots on which
taxes remain due and unpaid for the year
1851 in the county of LaSalle and state of

(10)

Glimis was published in the Ottawa Free Trader, a weekly newspaper printed at Ottawa, Lanark County, Glimis, on the first day of every 1852 being one year back previous to the first Monday in June ~~1852~~
that the number of copies of said list corresponds with the number of copies of said paper issued for that week. And that such list is a literal copy of the manuscript copy furnished by the printer
William Moses Osmond Publisher

Ottawa May 15th 1852

State of Glimis $\frac{3}{3}$
Lanark County $\frac{3}{3}$ b.

I, Benjamin B. Fellows
Inhabitant of the said county of Lanark do
solemnly swear, that the foregoing is a
true and correct record of the delinquent
lands and town lots within the County of
Lanark as returned to me by the several
collectors of the towns in said county, and
upon which the taxes have not been sub-
sequently paid to me since the said return
for the year therein set forth, that the taxes
now remain due and unpaid, and
that due notice for judgment, and of
sale has been given as required by Law,
Subscribed and sworn before $\frac{3}{3}$ B. B. Fellows
on the eighteenth day
of every A.D. 1852

Samuel W. Raymond clerk

And whereas, due notice has been given
of the intended application for a judgment
against said lands, and town lots, and
no owner hath appeared to make defense,
or show cause why judgment should not
be entered against the said lands and
town lots for the taxes interest and costs
due and unpaid thereon for the year
1851 except as to the following described
tracts of lands and town lots, the underlying
of a judgment against which are objected
to me.

William Reddick objects to judgment against
lot No. 42 in the 30th sec. 11. S. 33. R. 3. which
objection after hearing the proofs and allegations
and due deliberation thereon had was sustained
by the court.

Samuel Wilkison and Cyrus Shaver two of the
holders of scrip of land 35. Range 4 east. object
to judgment against the following described
lands to wit.

76 acm lot 1	8 1/2 N 8 1/4 Sec. 16. town 33. Range 4
57 "	Efr. 130 1/2 " " " " "
43 "	Wfr. " " " " "
50 " in	8 1/2 S 8 1/4 " " " " "
51 " in	8 1/2 S 8 1/4 " " " " "

which objection after hearing the proofs and
allegations and due deliberation thereon
had was sustained by the court.

Benjamin Orwig objects to judgment
in the N 8 1/4 Sec. 34. T. 31. 4 east. which ob-
jection after hearing the proofs and allegations
and due deliberation thereon had was sustained

(12)

of the Court.

S. H. P. Lee & S. V. A. Hovey object to judgment against the 20th 8 $\frac{1}{4}$ Sec. 8, town 33, R. Range 3 east which objection after hearing the proofs and allegations and due deliberation thereon had was sustained by the Court.
Giles A. Lindley objects to judgment against 100 a. 18 $\frac{1}{4}$ Sec. 24, town 33, R. 1 which objection after hearing the proofs and allegations and due deliberation thereon had was sustained by the Court.

Ira Montson objects to judgment on 8 $\frac{1}{2}$ NW $\frac{1}{4}$ Sec. 6, 33. 2, and 20 $\frac{1}{2}$ NW $\frac{1}{4}$ Sec. 6, land 33, R. 2, which objection after hearing the proofs and allegations and due deliberation thereon had was sustained by the Court.

William Reddicks objects to judgment against the following lands to wit.

NW $\frac{1}{4}$ Sec. 4, T. 33, R. 2 east
8 $\frac{1}{2}$ SW $\frac{1}{4}$ " 2, " 33, 2 "
20 $\frac{1}{2}$ SW $\frac{1}{4}$ " 2, " 33, 2 "

which objection after hearing the proofs and allegations and due deliberation thereon had was sustained by the court.

Brown Murray objects to judgment against the following lands to wit,

100 a 18 cor 8 $\frac{1}{4}$ Sec. 30, R. 3 east
12⁵⁰ - land 20 $\frac{1}{2}$ " 20 " 32, 3 -
48 - 20 cor 8 $\frac{1}{4}$ " 30 " 32, 3 -
87 - 8 cor 8 $\frac{1}{4}$ " 30 " 32, 3 -

which objection after hearing the proofs and allegations and due deliberation thereon had was overruled as to 100 a. 18 cor 8 $\frac{1}{4}$ Sec. 30, T. 32 R. 3, and 12⁵⁰ land 20 $\frac{1}{2}$ Sec. 20, T. 32

R. 3 east, and sustained as to the 48 a w co
SW $\frac{1}{4}$ sec. 30 S. 32. R. 3 east and also as to
87 a E co. SW $\frac{1}{4}$ sec. 30 S. 32. R. 3 east.

Whereupon it is considered by the ~~said~~
Court that judgment be and is hereby rendered
and against the aforesaid tract & part of
tract of land and town lots and part of
town lots in the name of the state of Illinois
for the sum annexed to each tract of
land town lot or part of town lot, and the
further sum of forty three (43) cents for costs
against each tract of land making
in all the sum of fifty five (55) cents for
costs, and also the further sum of seventeen
(17) cents for costs against each town lot
making twenty one (21) cents for costs against
each town lot subject to the following except-
ions, to wit,

Lot 42 in SW $\frac{1}{4}$ sec. 11. T. 33. R. 3

76 a. Lot 1 SW $\frac{1}{4}$ " 16 " 38 " 4

57 a. E fr. NW $\frac{1}{4}$ " 16 " 38 " 4

148 a. Wfr. NW $\frac{1}{4}$ " 16 " 38 " 4

50 a. in SW $\frac{1}{4}$ SW $\frac{1}{4}$ " 16 " 38 " 4

57 a. in SW $\frac{1}{4}$ SW $\frac{1}{4}$ " 16 " 38 " 4

28 $\frac{1}{2}$ SW $\frac{1}{4}$ " 8 " 38 " 3

150 a. SW $\frac{1}{4}$ " 24 " 38 " 1

8 $\frac{1}{2}$ NW $\frac{1}{4}$ " 6 " 38 " 2

20 $\frac{1}{2}$ NW $\frac{1}{4}$ " " " " "

20 $\frac{1}{2}$ NW $\frac{1}{4}$ " 4 " 38 " 2

8 $\frac{1}{2}$ SW $\frac{1}{4}$ " 2 " 38 " 2

20 $\frac{1}{2}$ SW $\frac{1}{4}$ " 2 " 38 " 2

48 a. W co. SW $\frac{1}{4}$ " 30 " 32 " 3

87 a. E co. SW $\frac{1}{4}$ " 30 " 32 " 3

160. NW $\frac{1}{4}$ " 34 " 31 " 4

32356-7

(13)

Being the amount of taxes and costs
severally due thereon and for which said
lands and lots are chargeable, and it
is ordered by the Court that the said several
tracts and parts of tracts of land, town lots
and parts of town lots or so much thereof
as shall be sufficient of each of them to
satisfy the amount of taxes without and
cost annexed and charged to them
severally be sold as the law directs.

Henry G. Cotton

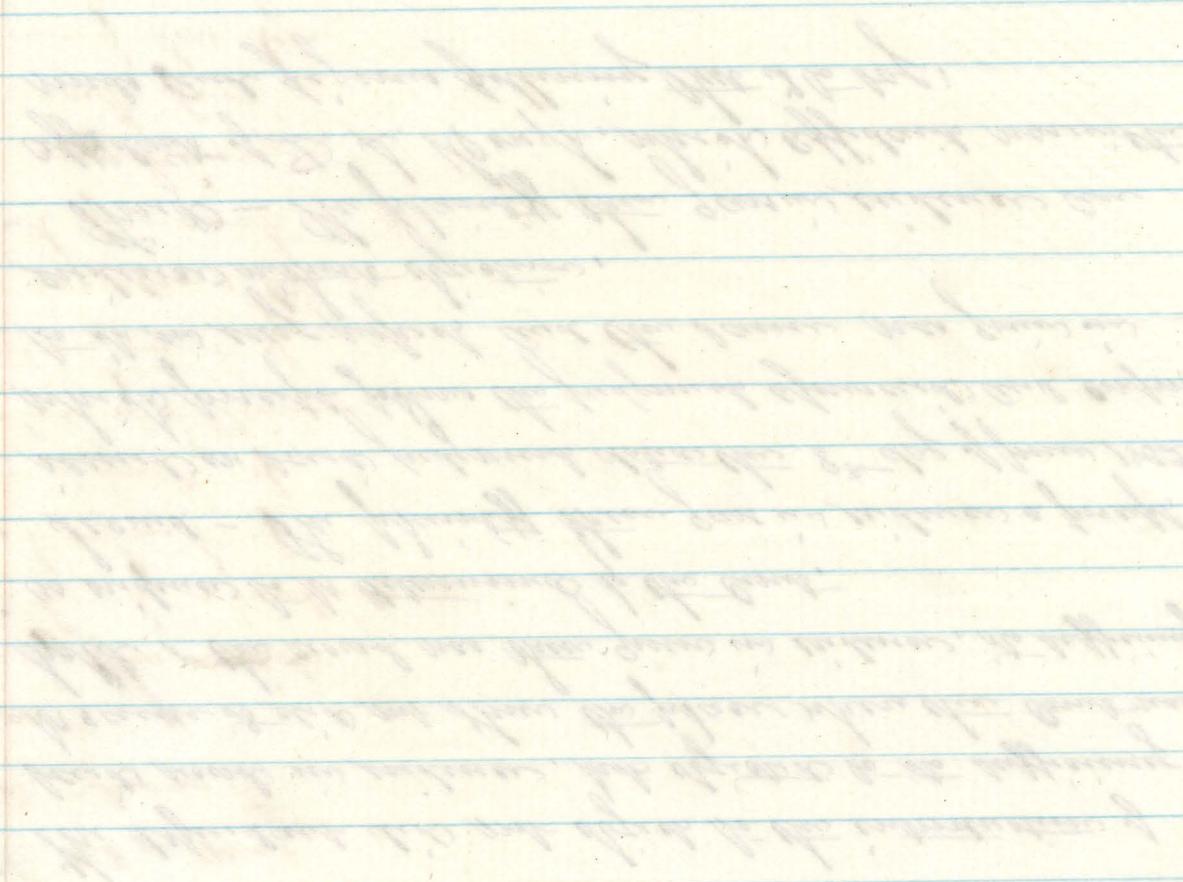
~~State of Illinois,~~
~~Calumet County,~~ {
Clerk of the

I Samuel M. Raymond

The defendant did not object to the introduction of said record in evidence, but objected to its sufficiency because it did not show the place where the Court was held & the record was then given in evidence, its sufficiency as evidence to be determined by the Court.

Second - The plaintiff then gave in evidence a precept issued on their judgment date the 8th day of June 1832 which precept follows the judgment aforesaid and conforms to it in every respect, and the same was given in evidence without objection.

Third - The plaintiff then gave in evidence an affidavit of D. L. Cough, which affidavit was in the words and figures following that is to say:



State of Illinois
LaSalle County } of

David L. Hough being

first duly sworn on oath deposes and says
that on the 14th day of June A.D. 1852 at a
tax sale for the County of LaSalle & State of Illinois
held at the Court House in Ottawa in said
County & State he purchased the South west
quarter of Section fifteen (15) in Township
Thirty Six (36) North of Range one (1) East of
the third Principal Meridian which said
tract of land was sold as aforesaid for the
year of A.D. 1851. And affiant further says that in
order to entitle him to a deed for said tract
of land, he has complied with the provisions
contained in the Constitution of the State of Illinois
relative to tax deeds & also has complied with
the provisions contained in the Statutes of the
State aforesaid relative to tax deeds a compliance
with which is required by said Statutes in order to
entitle any person to a Tax Deed - And affiant
further says that he relies upon the following facts
as such compliance as aforesaid

1st The aforesaid tract of land was not in possession
of any person when the same was assessed for taxes in
A.D. 1851, but was vacant and unoccupied land
at the time & has remained thus vacant and
unoccupied during the whole time, from that
time until the date of this affidavit

2^d Said tract of land was taxed for the years A.D.
1851, A.D. 1852, & A.D. 1853 in the name of John Dement
who did not at any time during either of said
years reside in said County of LaSalle nor has
he resided in said County of LaSalle at any

time from the first of said years to the date
of this affidavit

3rd

This affiant caused the notice hereinunto annexed & made a part of this affidavit to be published in the Ottawa Free Trader a weekly newspaper printed in said County of Taselle which this affiant is informed & verily believes to have the greatest circulation the first of which said insertion was published in said paper on the 14th day of February A.D. 1854 & said notice was inserted thru times in said paper thru successive weeks the least of which said insertion was not less than three months before the 14th day of June A.D. 1854, the time when the time for redemption of said tract of land expired.

Subscribed & Sealed to before

me this 19th day of June A.D. 1854 } Daniel L Hough
P. Lindley Clerk }

Tax Notice

To. D. Mc Martin, John Dement, J. H. Taylor, J.S.
Bussing, Jael A. Matteson, assignee of Isaac Hardy,
William Morton, Campbell & Pratt, J. H. Taylor,
J.S. Bussing and the unknown owner or
owners of the following Town Lots & tracts of lands,
and all others in any way interested in the same.

You will please take notice that on the 14th
day of June A.D. 1852 at a tax sale for the County
of LaSalle and State of Illinois held at the
Court House in Ottawa in said County and
State the following tracts of lands and town lots
were purchased by me - to wit, the SW^{1/4}, sec 8, in
Township 34 North of Range 1 East of 3rd P.M., the SW^{1/4},

of Section 22 in Township 35 North of range 1 East
at ^{the} 4th P.M. - the SWPs of Section 15 in Township 36 North
of range 1 East of the 5th P.M., Lot 12 in Block 128
in the town (now City) of Dasalle Lot 12 in Block 120
in Town (now City) of Dasalle, Lot 9 in Block 76 in the
town (now City) of Dasalle. All of said tracts of lands
& town lots were sold as aforesaid, for the tax of
A.D. 1851 and the time for the redemption of the
same will expire two years from the date of
said purchase, to wit, on the 14th day of June
A.D. 1854

David L. Hough

Eudorow "Filed June 20th 1854"

The plaintiff also found that said affidavit was duly recorded in the County Clerk's office of said County in a book kept for that purpose and that it was recorded on the 14th day of June A.D. 1852.

Fifth - The plaintiff then gave in evidence without objection a deed from Francis Warren Sheriff of said County - after proving that said Warren was Sheriff of said County at the time said deed bears date, which deed was in the words and figures following that is to say;

"I know all men by these presents that whereas on the first term 1832 of the County Court of LaSalle County a judgment was obtained in said Court in favor of the State of Illinois and against the South West greater of section fifteen Township Sheriff Six (36) in range one (1) East of the third principal meridian for the sum of three dollars being the amount of taxes assessed thereon upon said land for the year 1831 and the interest and costs which have accrued thereon and whereas on the 14th day of June A.D. 1832 B. B. Fellows then Treasurer and Collector of the County aforesaid by virtue of a precept issued out of the County Court of the County aforesaid dated the eighth day of June 1832 and to him directed did cause to public sale at the door of the County House in the County aforesaid in conformity with all the regulations of the Statute in such case made and provided the land above described for the satisfaction of the judgment so rendered as aforesaid and whereas at the time and place aforesaid David S. Hough of the County of LaSalle and State of Illinois having offered to pay the aforesaid sum for said described lands which was the last quantity

(22)

Said for the said land was struck off him at that
price, and whereas said David L. Rough has
delivered to me an affidavit by which it appears
that the said David L. Rough has given the notice
of the sale and purchase aforesaid in the manner
provided in Section Sixth of "an act to amend
the several acts concerning the public revenue"
Approved February 8th 1844.

In Testimony I Richard Thorne Sheriff of the
said County of LaSalle for and in consideration of the
said sum above mentioned to the said B. B.
Fellows Printer as aforesaid in hand paid by
the said David L. Rough at the time of the aforesaid
sale and by virtue of the Statute in such case made
and provided have granted bargained and sold
and by these presents do grant bargain and sell
unto the said David L. Rough his heirs and assigns
the above described land. To have and to hold unto
him the said David L. Rough his heirs and
assigns forever subject however to all the rights of
redemption provided by law.

In Testimony Whereof I Richard Thorne Sheriff
as aforesaid by virtue of the authority aforesaid have
hereunto subscribed my name and affixed my seal
this 19th day of June AD 1834

R. Thorne Sheriff Seal

State of Illinois Be it known that on the day of the
LaSalle County 3 date hereof personally appeared before
me John Lindley Clerk of the Circuit
Court within and for said County R. Thorne
Sheriff of the County aforesaid personally known
to me to be the seal herein whose name is

Subscribed to the foregoing, and of consequence as
having executed the same in the capacity of Sheriff
of said County and acknowledged the execution thereof
to be his free act and deed for the uses and purposes
therein expressed.

On Witness Whereof I have hereunto set my
Hand and the Seal of said Court at Ottawa
this 19th day of June AD 1834

Rindley Clerk Circuit Court

The plaintiff here rested his case.

The defendant to maintain the issue on his
part, then offered in evidence a patent from the
United States to John Dement dated January 15th
1831 which patent is in the words and figures
following, that is to say:

"The United States of America
To all to whom these presents shall come Greeting.
Know ye that in pursuance of an Act of Congress
entitled "An Act to raise for a limited time an additional
military force, and for other purposes" Approved February
11th 1847 David Westgate Father and heir at law of
James J. Westgate deceased private in Company 'K'
First Regiment United States Infantry having deposited
in the General Land office a Warrant in his favor
numbered 66,570 There is therefore granted by the
United States unto John Dement assignee of the said
David Westgate and to his heirs The South West
quarter of Section fifteen in Township thirty six North
Range on East in the District of lands subject
to sale at Dixon Illinois containing One hundred
and fifty acres according to the official Plat of the Survey
of the said land returned to the General Land Office

by the Smugler General which said tract has been
located in satisfaction of the above mentioned marsh
in pursuance of the act of Congress above mentioned
approved February 11th 1841 To whom and to hold
the said tract of land in fee simple of land, with the
appurtenances thereof unto the said John Dement
and to his heirs and assigns forever.

In Testimony Whereof I Willard Fillmore
President of the United States of America have caused
thee letters to be made patent And the Seal of the
General Land Office to be affixed affixed.

Given under my hand at the City of Washington the
fifteenth day of January in the year of our Lord One
 thousand eight hundred and fifty one and of the
 Independence of the United States the one hundred fifth

By the President Willard Fillmore
Seal By M. P. Fillmore Secy
Dated By E. S. Terry Recorder of the General Land Office

Recorded Feb 3^d 59 Page 171

The Plaintiff objected to the introduction of said
patent in evidence but the Court overruled plaintiff's
objection and admitted said patent in evidence, to
which decision of the Court in overruling said
objection and admitting said patent in evidence
the plaintiff by his Counsel threw and there excepted

The defendant then offered in evidence a copy of
the record of a deed from John Dement and wife
to Charles Dement which copy was in the words and
figures following that is to say:

This Indenture made the 27th day of September in the
year Eighteen hundred and fifty two Between John Dement
of Lee County and State of Illinois party of the first part and
Charles Dement of the same County and State party of
the second part Witnesseth, That the said party of the
first part in consideration of the sum of Four hundred
dollars to him duly paid before the delivery hereof
has granted, bargained sold and of these premises does
grant Bargain sell and Convey to the said party of
the second part his heirs and assigns forever all the
following described premises Situate lying and being
in the County of LaSalle and State of Illinois to wit,
The South West quarter of section fifteen (15) in
Township thirty six (36) North of range one (1) East, and
the North East quarter of section twenty seven (27) in
Township thirty six (36) North range three (3) East
containing in all three hundred and Twenty acres
or the same more or less. With the appurtenances
and all the estate, right and interest of the kind party
of the first part therein. And the said party of the first
part hereby warrant and defend the aforesaid grantee
possess in the quiet and peaceful possession of the
said party of the second part, his heirs and assigns
forever, and that they are free from all encumbrance
whatsoever.

In Witness whereof the said party of the first part has
hereunto set his hand and seal the day and year
just above written.

John Dement Seal
Mary L. Dement Seal

State of Illinois, I Edwin W. Newell, Notary Public
Lee County's Clerk and for said County in the State
aforesaid do hereby certify that John

Dement and Mary S. Dement personally known
to me as the persons whose names are subscribed to the
foregoing instrument did appear before me this day in
person, and acknowledged that they signed, sealed and
delivered the said Instrument of writing as their
free and voluntary act for the uses and purposes
hereinabove set forth. And the said Mary S. Dement,
wife of the said John Dement having been given
warning separate and apart and out of hearing
of her husband and the contents and meaning
of the said Instrument of writing having been by
me made known and fully explained to her, ack-
nowledged that she freely and voluntarily
executed the same and relinquished her claim
to the lands and tenements wherein mentioned
without compulsion of her said husband and that
she does not wish to retract the same.

Given under my hand and seal this 27th day
of September AD 1832

Edwin W. Hinckley

Seal

Attala Public

(Filed Oct 14, 1832 at 8 AM, AM)

State of Illinois ³ & John F. Nash Clerk of the Circuit
Saline County ³ Court in and for said County and

State and by Office Register of deeds
do hereby certify that the above and foregoing deed from
John Dement & wife to Charles Dement is a true
full, perfect and complete copy of the record as the
same appears recorded in my office in Book N. 29
on pages 529 & 530

In Testimony Whereof I have hereunto set my hand
and the seal of said court at my office in Attala
the 27th day of January AD 1837 J. F. Nash Clerk

State of Illinois ~~On this~~ 27th day of January A.D. 1857
Satellite County of ~~3~~ personally appeared before me
~~John Hastings~~ subscriber just
defence deposes & says on oath that the original of the
written deed from John Dement to Charles Dement
is not in the custody control or power of him the
deed from Hastings
~~Subscribed and sworn to before~~ ~~John Hastings~~
on the 27th day of January
1857 ~~J. H. Stark Clerk~~

The plaintiff then and there objected to the introduc-
tion of said copy of deed in evidence and thereupon the
defendant made and filed an affidavit showing
that the original deed was not in his possession control
or power to produce.

The plaintiff still objected to the introduction of said
copy of deed in evidence, but the Court overruled said
objection and permitted said copy of deed to be given in
evidence - to which decision of the Court in admitting
said copy of deed in evidence the plaintiff by his
Counsel then and there accepted.

The defendant then offered in evidence an original
deed from Charles Dement to the defendant dated from
15th 1835 and purporting to be acknowledged before
a Notary Public in Lee County Illinois

stated by his Notarial Seal - plaintiff objected to the
introduction of this deed because there was no sufficient
proof of the official character of the person setting the
acknowledgment, but the Court overruled said objection
and admitted said deed in evidence to which decision
the plaintiff by his Counsel then and there accepted
said fact mentioned deed and certificate of

acknowledgement was agreed to & in all other respects formal and sufficient.

The defendant then proved that he had paid the State County and Town taxes on the land in Controversy for the year 1836.

The defendant then offered to prove that the land in Controversy was worth about \$4000, the plaintiff objected to the proof & the Court sustained the objection.

The defendant then called Samuel W. Raymond as a witness who being sworn testified that he was County Clerk of LaSalle County & that he had been such Clerk since 1830 and that he had examined the records of his office so far as they show anything in relation to taxes on the land in Controversy. The defendant asked the witness Raymond to "state whether any taxes appeared to be due on the land in Controversy (describing it) by the records in the County Clerks office" — The plaintiff objected to said question the Court overruled the objection and permitted the question to be answered to which desciption of the Court in permitting said question to be put to the witness and he answered by the witness the plaintiff by his Counsel then said there was no tax — The witness in reply to said question then testified that there appeared to be no taxes due on the land prior to 1836. But as there was yet no return of delinquent taxes for 1836 he had no means from the records in his office of telling whether the taxes for 1836 were paid or not and that the land in Controversy was in 1831 in the town of Meedew in said County — The defendant then offered in evidence the

following paper after joining by the witness Raymond
that the same was the only return of the Town Collector
of delinquent taxes for the year 1851 in the time of
Meidew which was on file in his office or had been
made to his knowledge - It is agreed by the parties
that said return contained no heading to show
what town it was for or for what years taxes it was the
delinquent list and was nothing more than a list of
land and taxes in which the land in controversy
was set down in the following form

Name of owner part of section 3 sec 3 Term 3 Range 4^{value} ^{total} ^{state} ^{county} ^{town} ^{state} ^{county} ^{town}
John Deemur - S^W 1/4 1/15 36 1 1/160 1/125 200 1/120 1/110 1/14 245

It was not signed by the Town Collector but there was
attached to the back of said list an affidavit from the
said Raymond & which is in the words and
figures following

State of Illinois of Warren Doane Collector of the Town of
Saville County of Meidew in the said County of Saville

Being duly sworn say that the aforesaid
is a full and true list and description of all the
taxes contained in the tax list annexed to the
memorandum delivered to him which remain uncollected
that the several sums mentioned in this delinquent
list remain uncollected; and that he has made diligent
inquiry and has not been able to discover any goods or
chattels belonging to or in the possession of the person or
persons charged with or liable to pay the said several
sums wherein he could lay his hands

Subscribed and sworn to before me Warren Doane
this 16th day of February AD 1852

S. W. Raymond Clerk

which affidavit was on a separate piece of paper back pasted on to said testat the front thereof -

The plaintiff objected to the introduction of said Stmt. but the Court overruled said objection and admitted said Stmt. in evidence, to which decision the plaintiff by his counsel then and there excepted.

The defendant then proved that the Board of Supervisors of said County at their annual meeting by an order entered of record ordered that the sum of \$41.56 should be assessed upon the taxable property in the town of Meriden for storm purposes for the year 1851 - The defendant then proved that the amount of storm tax on the taxable property in the town of Meriden posted up the sum of \$43.85 upon the whole of the taxable property in said town (it was admitted that the total valuation of property taxed in the Town of Meriden for the year 1851 was \$64,242.10 and that the assessed valuation of the land in controversy for that year was \$200.)

The defendant then proved by the witness Raymond that he, as County Clerk of said County assessed the tax for the year 1851 on the assessment rolls after the adjournment of the Board of Supervisors that the warrant attached to the list for the tax collector was signed by the Chairman of the Board in blank during the session of the Board & the witness as County Clerk filled the blanks in the warrant & extended the taxes after the adjournment of the Board and that he, witness thought the warrant was attached by him after the return of the taxes, but of this he was not certain. It was also proved that said return of taxes was not submitted to & approved

Said Board while in session as a Board, the copy of the assessment roll ^{then} prepared for the Collectors with the taxes extended & the amount attached were introduced in evidence by the defendant & there was nothing to indicate that the tract in question had been added to the assessors list by the Clerk & there was no other evidence as to whether it was in the original assessment or had since been added by the Clerk.

The defendant then offered in evidence the list of delinquent lands and taxes lots for AD 1831 filed by the treasurer of said County, in the County Clerks office on the 14th day of May AD 1832 - in which the oath in the form required by law was endorsed annexed to on the 18th day of May AD 1832 by the treasurer in which said delinquent list the tract of land in controversy was set down as follows.

names of owners	description	taxes	total	date	date
Eli B. Baker	80 Eyr SW 1/4	836 1	100 123	.12	
John W. Williams	160 Acre	45 " "	200 245		# pd
John Dennis	160 SW	" "	200 245		"

It was conceded that said list was regular in every respect, that the land in controversy was not contained in it otherwise than as shown above. And that the treasurer return under oath concerning the same was not made at the proper time & was improperly made on said list & that the treasurer was not authorized by law to make as hereafter mentioned.

The defendant then proved by the witness Raymond that there was no other return under oath made by the treasurer in reference to delinquent lands except the one at the foot of the delinquent list filed by said Treasurer on the 14th of May 1832 which return under

oath was made & sworn to on the 18th day of May A.D.
 1832 - that there was no written report made by the
 Treasurer on the first day of the term at which judgment
 was prayed, other than a check list kept by the treasurer
 of taxes paid to him after the filing of the delinquency
 list and upon the first day of the term at which
 judgment was prayed - This check list was
 brought in on the first day of said term by the treasurer
 & he & the County Clerk compared the check list
 with the delinquency list & the record thereof, and
 where any tract or lot had been paid on since the
 filing of the delinquency list, the fact was noted on
 the record and on the delinquency list opposite such
 tract or lot, it was either marked paid or else a line
 was drawn across the tract or lot - but the check list
 was not signed by the treasurer or filed in the
 County Clerks office by the treasurer - The record
 of the delinquency list was made by the witness Raymond
 as County Clerk and was a copy of the delinquency list
 filed by the treasurer on the 14th of May 1832, and
 the oath of the Treasurer, at the foot of said delinquency
 list made on said 18th of May was copied onto the
 record by said Raymond as Clerk.

On cross examination the witness Raymond
 testified that the excess of town taxes in the town of
 Meriden was a little more than sufficient to cover
 the collectors fees - that he (Raymond) intended in
 extending to cover the cost of collection, that he took
 the meanest fraction as a basis or ratio, that would
 cover the amount, that he used the fraction $\frac{1}{10}$ of a
 mill on the \$100, in extending - $\frac{6}{10}$ of a mill would
 not have been sufficient to cover the \$411.56 - the excess
 was less than $\frac{1}{10}$ of a mill on the \$100. - That it has

been the practice for the County Clerk to exempt the taxes after the Board of Supervisors adjourned - It takes from six to eight weeks to record the taxes and add up and correct them - The tracts on which taxes were paid subsequent to the filing of the delinquent list and before judgments were marked "Pd" & a line drawn through them on the delinquent list & also on the record of the list - another check list kept by the treasurer - those that were paid subsequent to judgment and before sale were marked thus "F" on the record of the list of judgments. It also appeared that this record of the delinquent list with the placetas heading & order of Court appended put on constituting the judgments.

The defendant then called John Rose as a witness who being sworn on oath testified that he was town clerk of the town of Meriden LaSalle County Illinois in the year 1851 - The defendant then asked the witness Rose "was there any meeting of the town clerk assessment and supervision of said town in 1851 in addition to hearing complaints about the assessment?"

The plaintiff objected to this question & the Court overruled said objection and permitted the witness to answer said question - to which question plaintiff then said then accepted - The witness Rose in reply to said question then testified that he heard of no such meeting & thought he would have been likely to have heard of it if any such meeting had taken place - that he was not notified of any such meeting and did not attend any such meeting -

On cross examination the witness Rose testified that he lived on the North line of said town - the assessor lived five miles South of him & the supervisor

about a mile South of the assessor - then he saw the assessor and supervisor possibly once a month & never heard of their having a meeting.

The above was all the testimony in the case.

The Court found two issues for the defendant.
The plaintiff moved the Court for a new trial - The Court overruled the motion and rendered judgment for the defendant - to which decision of the Court in overruling plaintiffs motion for a new trial the plaintiff then and there excepted and prays that this his Bill of Exceptions may be signed sealed and made a part of the record which is done in open Court -

Madison E. Hollister Seal

It is agreed by and between the parties to this suit that no exception shall be taken in account of the Bill of Exceptions herein being signed out of term time & that the same when signed & sealed by the judge shall have the same effect as though it had been signed & sealed in open court at the term at which the trial was had.

W. H. L. Wallace

March 18. 1857

for plff
E. S. Leand
for deft

State of Illinois I John H. Stark Clerk of the
LaSalle County Probate Circuit Court and for
said County and State do
hereby certify that the above and foregoing is a
true, full, perfect and complete record in the
case of David S. Vaughn vs John Hastings as
the sum appears from the records and files
of said cause in my office

On Testimony Whereof I have hereunto set
my hand and the seal of said Court at
Ottawa this 10th day of April AD 1857

J. H. Stark Clerk

State of Illinois

Supreme Court, 3rd Grand Division
April term 1857.

David L. Hough, plaintiff in error
vs
John Hastings, defendant in error

And now comes the said

plaintiff in Error by B. C. Cook & W. H. Miller
his counsel, and shows to the court that there
is manifest error in the record of the proceeding
and judgment aforesaid, and for such
error assigns the following.

- 1st The court erred in admitting the patent
offered in evidence by defendant.
- 2nd The court erred in admitting the copy of
the record of the deed from John Dement and
wife to Charles Dement.
- 3rd The court erred in admitting the deed from
Charles Dement to defendant.
- 4th The court erred in permitting the witness
Raymond to testify in relation to what the
record showed concerning taxes on the land.
- 5th The court erred in admitting in evidence
the delinquent list of the town of Meriden
for 1851.
- 6th The court erred in admitting the testimony
of the witness Rose.
- The court erred in admitting improper
testimony offered by defendant.
- 8th The court erred in finding the issues
for defendant.

- 9th The court erred in overruling plaintiff's motion for a new trial
10th The court erred in rendering judgment in favor of defendant.
10th The court erred in rendering the judgment aforesaid in manner and form aforesaid -

Wherefore for these errors and others apparent upon the face of the record said plaintiff in error prays this court to reverse the judgement of the court below and remand this cause for a new trial &c

B.C. Cook & W.H. Wallace
of counsel for plaintiff in error

And Now Comes the defendant in error by Deland & Deland his attys & says there is no such error in said record proceeding as above alleged wherefore the prays for an affirmance of said plaste

Deland & Deland
for defendant in error

162

David L. Wrengh

vs

John Hastings
Record

Filed April 23, 1859
L. Leland
Clark

abst & filed

Fees \$12.85
paid by D.L. Wrengh

[1255-20]

1
Oath required to be made by Town Collector
on return of delinquent lists was made before Clerk
of County Court & not before Treasurer or Justice
of the peace. 2 Purples Stat p 1154 s 165.

13 Vermont 612

11. Wheat 77

20 " 15

25 Maine 362

2

Board of Supervisors agreed \$11.56 to be
paid for Town pastures. Amount extended
by the Clerk on copy of a present roll was \$13.85.
If Clerk had authority to extend the taxes at all
his authority was exceeded.

2 Purples Stat p 1152 s 149

1 Gould Rep 335. (Not in library. See Blackstone p 192)

2 " " 375

19 Ohio 308 3 Lush 567

1 Foster 327 20 Pick 423

1 N H 166 15 " 23

3 The Treasurer should make a written report
(which should be signed & filed) on 1st day
of term of Court showing the lands on which
taxes had been paid since return of delinquent
lists. Although the Statute does not ^{contain} the
word "written" considering the nature of the preceding
report means, a written one. Report of a list

Means in writing because there can not be
a verbal hit. 2 Pauper Stat p 905 s 166

4 Treasury return or affidavit of tax is now
due & unpaid so should have been made
on 1st day of Term of Court & should have
been on the record book. This is a plain re-
quirement of the Statute, incorporated to avoid
the law which was otherwise before. It is not
statuted not merely directory. A time & place
are fixed when & where it may be entered
ascertained whether a tract of land is delin-
quent to be sold at the then approaching sale.
A Purchaser about to purchase the tract, by
examining the record book & finding no such return
^{record} on the book may well omit to engage further
at any rate not finding the return required
by law, he might be misled & incur loss of his
goods. 2 Pauper Stat. 905. s 166

12 Ill 409
9 Ohio 93
4 McLean 138
4 Blackf 258.
11 Ill 636

17 Kent 121
15 Ohio 134
15 Ill 282
6 Wheat 169

5 The land does not appear in the delinquent hit
when the judgments ^{were} rendered. There was no such

that as the one in controversy in it. The delin-
quent bill should have the hearing written
or record succeeded to authorise the Court to render
the judgment without an enquiry in part.
The fact that the bill had no authority
to change the delinquent bill after it was placed
on file, will not help the plaintiff because, a
Purchaser of a tax sale must see to it that
the proceedings are regular. & the failure of
officers to put on the requirements of law are
always the causes why a tax title is not good.
How could a person who had an interest in
knowing whether the tract in controversy was among
the delinquent lands ascertain it without enquiring
in part? Saphire said person had examined the
bill on the 1st day of the term or a few days before
^{not have found}
he would ~~never~~ find this tract on the bill.

6 The judgment does not show the place where
the Court was held. The notice was that the
application for judgment would be made at the
Court house & the record should show that the
Court was held at such place. His Court has
decided that the record must show the time when
the Court was held. I don't know can be no distinction
in principle between time & place 14 Ill 380
The precise question in this case has been decided
in Tempa. 7 Humphrey 129. See also 1 Philo pt 2 p 870

7 The delinquent list of the Town Collector is entirely insufficient. It does not appear for what year taxes were delinquent. (See recent Abstract does not show this) Not signed. No heading. Name list of lands with affidavit of Collector pasted on the front back of it. The laws & forms under it were not completely adopted to the existing condition of things. The fact that there were several town collectors seems to have been overlooked. See Paper stat p 905 sec 166, also p 1148. See 123. The practice has been for the treasurer to modify the form in Sec 166 so that the statement was that "the Town" upon which the several Town collectors have been modelled. The delinquent list of the Town Collector being the source of information or basis ^{upon} from which the treasurer used to make his return. It may be considered as a part of the making return & of so should be as formal & regular as the collector's report was required to be in counties which had not adopted the Township organization.

4 Grand 72	9 Keene 282
15 Maine 27	12 Ile 409
15 Ile 279	

8 The Mating of the Appor Town Clerk & Supervisor to their complaints he was not tried as required (2 Purples stat p 1150 s 139, 140, 141)

1st This was a question of fact & this court

Should in Support of the finding before the Court
that the Court below decided as there was evidence
tending strongly to show it that the meeting was not
held at all. (See evidence of Rose p 33 of Recd)
This court will not sustain a finding below
although the evidence may not produce the same
effect on the minds of your Honrs. The finding
should have been clearly & helpfully against the evi-
dence. The authorities on this point are referred to
in the case of McCuller vs Silmberg time of this
term.

- 2 Even if it may be inferred that a meeting
was held by the Alpha & Ipsilonis a still of the
Jean Club was not purely advisory so the decision
of the two would not have been a valid one. No
would such a meeting have been one of which any
notified act could have been done. It ^{would be} as though
no meeting had been held. The presumption that
the whole had been purely ^{have arisen} which would ~~and~~
if it had been found that two had acted, has
been rebutted by proof that one was not ~~purely~~
3 Denis 594 7 Conn. 555
14 Ill. 224 21 Pick. 67
15 Ill. 262

9 The taxes were not extended by the Board of Supervisors
nor did they though the act was done by another notify
& approve of it 2 Purple Stat 151. Secs 146-148-149-150

22354-029
5 Neder 227 18 Conn 189 8 Blackst 350
5 Blackst 98 3 Const 396 3 Denis 594
5 Binney 2481

The fixing the amounts of the liability which the citizen
is to pay & for which his estate may be sold or satisfy
in the nature of a judicial act. The power is con-
fided to the Board, on account of their peculiar
fitness to discharge the duty. & such a power easily
be delegated. In order to exercise this power the acts
of the Legislature in relation to the several kinds
of taxes are to be examined & construed. The taxes
are to be apportioned among the different towns. The
The towns should be kept separate so that one illegal contribution all
the expense of computations are to be made. It is an
interior matter regarding the care & payment of the
whole board, whose members represent all the towns
in the County. It seems to me that the Clerk
of the Court might as well enter up a judgment
on a note, where the Court had omitted to do it
as to fix the amounts of the liability for tax -
where there is no judicial condemnation, this ascertainment
of the amounts of the liability is analogous
to a judgment. See Blackwell p 184

It seems to be clear that it was the inten-
tion of the Legislature that the extension should be
made by the Board or under their supervision
& when completed the Chairman then presiding should
sign the warrant. A signing the warrant in
blank would be as a signing when it was filled
up. Suppose there was a chairman pro tem (see
See 106 p 1147 2 Purple Stat.) who would sign the
warrant in vacation after term, he or the regular
Chairman.

As to the duty of the Board to

See that the taxes are kept separate & not blended
together so that one cannot see may notice the whole
See 3 Green N.Y. 320 21 Pick 69 10 Beant 506

X Are the 4 Points the only defenses that can be

- 1 That the Land was not subject to taxation
- 2 Taxes for whole land sold were paid.
- 3 Land never listed or appraised for taxation
- 4th Land remained from tax sale.

See 2 Parrys Stat p 888 See 73 It was
insisted below that these four are the only defenses
allowed by law to be made against a tax title

Blackwell p 233) The law of 1839 & the law as in said See 73 are
Parrys Real Estate the same as affecting this question.

Stat. p 260 } If no other defenses than the 4 can be made
then the debt or conclusive instead of prima facie
evidence of the 4 5 6 & 7 particulars mentioned in
said See 73 And the legislation in See 219 p
1276 Parrys Stat was unnecessary. Also the following
are decisions of this Court are erroneous & should
be overruled. 14 Ilt 223. 15 Ilt 219
12 Ilt 413 - 15 Ilt 282 14 Ilt 254
15 Ilt 131 13 Ilt 251 13 Ilt 714
11 Ilt 476-322-383 12 Ilt 1442 15 Ilt 300
3 Galw 161

The Statute of as construed by the other side would
be so unjust that such a construct should not
be given it unless the language unambiguously demands it

It is said in the 11 I^o R 1128. of that a Statute
depriving a person of all defences against a tax
telle would be a moral fraud & its constitutionality
may well be questioned. Having as we
believe sincerely valid defences that neither of
the fears, the operation of the act would be so
grave as militarily of all the defences and hence
if such evidence should be given to it & its
constitutionality should be sustained.

Objection was made to the patent because it did
not describe the land as in the Narr. It was
said that it did not appear to be Earl of the
P P M. The Court were take notice of the
boundary of the land districts & it in the
Doran Land district it was in Range —
Earl of the 3^d P M.

There was also objection to the ^{cob d} and for John
Sennet & Charles Sennet.

And to the deed from Charles Sennet to Hastings
The objection then was that there was no evidence
that the Notary was a Notary. The Deed is
made ^{a 1803?} acts of 1837 p 57. To one of the
dudes this is only a general objection which
will at once ^{prob d} defective & execute by Scambray
5 Gilm 281

David D. Neough }
vs { Error to La Salle
John Hastings }

The only objection to the judgment for taxes is that it does not recite the place where the Court was held -

The Court was named "The County Court of La Salle County"

The law fixes the place where this court shall be held, and this Court will presume that it was held in the proper place especially where the ~~and~~ question comes up collaterally.

The case relied upon by the Plaintiff was a capital case and came up directly on error brought in that case -

We insist that the defendant did not put himself in a position to attack our tax title -

^{1st} because his patent does not describe the land - The description is as follows: S.W. $\frac{1}{4}$ of Sec 15. Town 36. Range 1 East without stating East of what Meridian - It does state that it was in the district of land subject to sale at Dixon City but these land Districts are not fixed by act of Congress but by regulation of the Land Department.

The boundaries of Land Districts are not matters of public law of which this Court will take judicial notice -

- 2 The copy of the record of the deed from John Dement to Charles Dement was improperly admitted, because there was no proof of its execution other than the copy of the certificate of Seimes who purported to be a Notary Public in Lee County - that copy does not show that that acknowledgement was taken in Lee County - we insist that the copy of such a certificate does not prove the execution of a deed -
- 3 The deed from Charles Dement to Dift was improperly admitted in evidence. The only proof of its execution was the certificate of Seimes and he does not purport to be a Notary in the County where the land lay -

In relation to the deed from John Dement to Charles Dement I submit that evidence of the official character of the Notary was necessary his seal could not prove his official character in this case for only a copy of his certificate is given and his official seal is not hereto

annexed is

The Court could not take judicial trial
he was a notary for he belonged in
another county, they could not inspect
his seal, for nothing but a copy of
his certificate was given. I refer to
Stout v Slattery 12 Ill 162.
Mason v Brooks 12 Ill 273.

4^d Dft did not show that all Taxes had
been paid on the land -
Raymond only testified as to what appeared
in his office -

This cause was tried February 1857 &
at that time the taxes for 1856 had
been assessed and were due and
there was no proof whatever that they
were paid.

Not true in fact
Re and P 2
Lee v Astor p 261

But if Dft was in position, the ob-
jections he urges are not such as he
can take advantage of -

Revised Stat. Chap 89 sec 73.
limits the defences that may be made
to a title under a collector's due to
four points - to wit:

1^a That the land was not subject to
Taxation - .

2^a That the taxes had been paid
3^a That the land was not listed &
assessed for Taxation as a general
by law - Purples Stat. Page 888 - sec 73.

4^o That the land had been redeemed from sale -

None of the objections made by Dft fall within either of these classes unless it may be the objection that there was no meeting of the supervisor Town Clerk and Assessor for the purpose of reviewing the assessment this point I shall discuss in its order -

The first objection made by Dft is that the Return of Delinquent Lands &c made by the Town Collector was sworn to before the County Clerk and not before the Treasurer or Justice of the Peace I think that this objection is fully answered by the case of Fergus v Hoard
15-De-357-

As to the 2^o objection that the Board of Supervisors ordered \$41.56 to be raised in the Town of Meriden for Town purposes and that the amount was extenuated \$43.85 by the Clerk - I answer

1^o This is not one of the four points which the defendant could contest

2^o The difference was accruing cost of collection - see testimony of Raymond page 3. Absent

3. According to Raymonda's testimony, the excess was less than one tenth of a mill on one hundred dollars, the valuation of this tract was \$200 so that the entire excess of tax collected from this tract was less than two tenths of a mill so that the principle "de minimis non curat lex" applies.

Jackson v. Cummins 15 Ill. 449 -

As to the 3^d objection, that the Treasurer should have made a written report on the first day of the term.

This Statute is directory and a non-compliance with it does not oust the jurisdiction of the Court to render judgment.

2-Gilm-R-a 450-

15-Ill - 451-

The same answer and the same authorities apply to the 4th objection taken by deft - b

But a conclusive reply to the 3 & 4th points of deft is that such list was filed by the Treasurer on the 2nd because he was in consequence of the tract immediately preceding this tract in the list having been paid after the list had been returned and crossed out in the manner provided by law.

That it was not made on the first day of the court is not material

see the two cases above cited -

As to the 5th objection that the land does not appear in the delinquent list - we say the land is mentioned in it.

In relation to this matter the abstract is wrong - See page 31. of the record. This tract is not crossed out in the list, the tract immediately preceding which is the N 1/4 is erased according to law the taxes having been paid, the tract is stricken out by a black line drawn through it, the law requires this to be done when taxes are paid after the return of the delinquent list.

As to the 7th objection, that delinquent list of Town Collector is insufficient - "No Year - Not signed - No Heading".

There is no form given in the Statute - Purfis Stat page 960 - Sec 164.

This return is in manner prescribed by the Statute & if it were not, it is not one of the points that diff could contest, at all events this objection is obviated by Sec 51 - Purfis Stat 950 - Townsend v Wilson 9 Pa. State R. 270

As to the 8th objection that there was

no meeting of Supervisor, Town Clerk
& Assessor.

It does not appear from the case that there was no such meeting, it only appears that the Town Clerk did not attend it - For all that appears in the record, the Assessor may have given the notices mentioned in Sec 139 - and the law presumes he did, and the Town Clerk may not have attended -

See Sec 51452. Purfus Stat. 950 -

Sec 73 Purfus Stat page 888 - provides that "No person shall be permitted to contest the title acquired by a Collector's deed without showing (in this case) that the land the land had never ^{been} listed and assessed for Taxation" - we insist that the fact that the Town Clerk did not attend the meeting of the board, does not render the assessment invalid

B. B. C. O. B.
Of Counsel for
Appellant -

David L. Keough

vs
John Keastings

Error to

See Same

Argument

book -

Hough
us
Hastings

333 Envoy to Sads alle -

The point made by the defendant
counsel that "no meeting of the supervisor
town clerk & assessor was held for the
purpose of viewing the assessment"
has no force in this case - By the law
in force at that time (2 Purple's Statutes
p. 948 sec (342-344) the clerk was
required to add to the assessors list
any tract that may have been
omitted by the assessor, and the
board of supervisors are required
to assess such tracts - There is no
evidence in this case tending to
show but that this course may
have been pursued in this case.
None of the proceedings in reference to
this tract prior to the town collector's
return are in evidence here.
If the defendant wished to raise that
question he should have shown
by proof that this tract was
included in the assessment made
by the town assessor.

B. L. Cook

Worke vs Hastings

additional point
for appellant