

12243

No. _____

Supreme Court of Illinois

Fisher

vs.

People

71641  7

County Court May Term 1855

State of Illinois }
Ladalle County } &

Held before the County Court
of the County of Ladalle in the State of Illinois,
at a regular term of said Court in and for
said County of Ladalle, commenced and
held at the Court House in Ottawa in said
County on Monday the seventh day of May
A.D. 1855

Present Hon. Henry G. Cotton Judge
Saml W. Raymond Clerk
Francis Warner Sheriff

State of Illinois }
vs }
John Doe & others }

Suit for Taxes

Be it remembered that
on the 24th day of April 1855. Jared B. Ford
Treasurer & Collector in and for the County of Ladalle
in the State of Illinois, filed with the Clerk of the
County Court of said County a list of delinquent
lands and town Lots it being a list of delinquent
Lands upon which the taxes for the year 1853, remaining
due and unpaid and also a list of delinquent
Lands and town lots upon which the taxes for the
year 1854 remain due and unpaid and that
the respective owner or owners of the land and town
lots assessed as resident lands & town lots
have no goods and chattels within said County
of which the town Collectors could levy the taxes,
interest, & percentage ~~on the lands and town lots~~
~~assessed as non-resident~~ due thereon, And that

the said Land B. Ford collector as aforesaid has been unable to collect the taxes, interest & percentage on the lands and town lots assessed as non-resident - which said list of Lands and town lots made out in numerical order with the taxes, interest, percentage and Costs due thereon, has been received and is here recorded as follows - to wit;

List of Lands and Town Lots Situated in the County of LaSalle and State of Illinois, on which taxes for the year 1854, and back taxes for the year 1853 are due and remain unpaid with the name of the owners as far as known

In whose name assessed	Description of Land	Section	Township	Range	No. acres	Valu- ation	Back Tax, 1853	Total amt of Tax	Costs
Geo. H. Norris	NW 1/4 NE 1/4 25 33 4 N. 60	25	33	4 N. 60	300			7 78	<u>25</u> 10
Geo. S. Fisher	NW 1/2 NE 1/4	25	33	3	80	400	\$	7 78	"
Geo. S. Fisher	NE 1/4 SW 1/4	"	"	"	40	200		3 89	"
Geo. H. Norris	NW 1/2 NW 1/4	25	33	4 N. 60	300			7 13	"

In whose name assessed	Sub-Division of Lot	Block	Valuation	amt Tax	Costs
Geo. H. Norris	States addition to Ottawa				
	1	37	\$ 100.	\$ 1.49	.10
Wm. E. Burgess	8	80	50	75	"
Geo. H. Norris	Town of Ottawa				
	2	101	100	2 79	"
Same	3	"	100	2 79	"
Same	1	104	100	2 79	"
Same	2	"	100	2 79	"
Same	3	"	100	2 79	"
Same	4	"	100	2 79	"

State of Illinois
LaSalle County } &

J. Samuel B. Ford, Treasurer and
ex officio Collector of the County of LaSalle and State
of Illinois do hereby give notice, that I will apply
to the County Court of LaSalle County, at the
May term thereof, to be holden at the Court House
in Ottawa in said County and State, on the first
Monday of May next, for judgment against
the above described lands and town lots for the
taxes, interest, and cost due thereon for the year
Eighteen hundred and fifty four, and also for the
satisfaction thereof - and on the second Monday
of May next, all the lands and 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 due thereon, said ^{sale} will
commence at ten o'clock in the forenoon and
continued from day to day until all of said
lands and town lots are sold -

The Costs for advertising each tract of land
is ten cents, and of each town lot is four cents
the whole costs when sold will be fifty one cents
on each tract of land and on each town lot
but thirteen cents

J. B. Ford Treasurer and
Ex officio Collector of LaSalle Co,

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 1854 in the County of LaSalle and State of Illinois - was published in the Ottawa Free Presser, a weekly newspaper printed at Ottawa, LaSalle County, Illinois, on the 7th day of April A.D. 1855 being over four weeks previous to the first Monday in May A.D. 1855, that the number of Copies of said list Corresponds with the number of Copies of said paper issued for that week, and that said list is a literal Copy of the Manuscript copy furnished by the Treasurer and Collector of said County
Ottawa May 7-1855

Wm Osburn Pub^r

State of Illinois }
LaSalle County } p

I, Jared B. Ford Collector
of the County of LaSalle aforesaid, do solemnly swear
that the above list of delinquent lands and
Town Lots is a true and correct record of the
delinquent Lands and Town Lots in the County
of LaSalle returned to me by the Collectors of the several
Towns in said County that the taxes thereon remain
- ed unpaid after they had used due diligence to
Collect the same - and also a true and correct
Record of the delinquent Lands and Town Lots
within the said County of LaSalle upon which
I have been unable to Collect the taxes as required
by law for the year or years therein set forth
and that all the taxes in the said list and
Record of Lands & Town Lots now remain due
and unpaid as I verily believe
Subscribed & sworn before J. B. Ford

me May 7th 1855 }
J. W. Raymond clerk }

Whereas, due notice has been given of the ~~intention~~
intended application for a judgment against
said Lands and Town Lots, and no owner or
owners 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 years herein set forth - except
as to the following described tracts of land
and town lots - the rendering of a judgment
against which are objected to, viz - (among
others),

George J. Fisher objects to judgment against
the W¹/₂ of the NW¹/₄ of Sec 25, in Town 33, N Range 4 E T¹/₂ P¹/₂
" NW¹/₂ " " NE¹/₄ " " 25 " " 33 " " 3 E T¹/₂ P¹/₂
" NE¹/₄ " " SW¹/₄ " " 25 " " 33 " " 3 " "
Lot 1 in Block 37 in States addition to Ottawa
" 8 " " 80 " " " " "
" 2 " " 101 Town of Ottawa
" 3 " " 101 " " "
" 1 " " 104 " " "
" 2 " " 104 " " "
" 3 " " 104 " " "
" 4 " " 104 " " "

Which objection
after hearing the proof and allegations and
due deliberation thereon had been overruled by
the Court,

Therefore it is considered by the Court
that judgment be and is hereby entered against

the aforesaid tracts of land and parts of tracts of land and town lots and parts of town lots in favor of the State of Illinois, for the sum annexed to each tract or part of tract of land town lot or part of town lot, and the further sum of forty one (41) Cents for costs against each tract or part of tract of land, making in all the sum of fifty one (51) Cents for costs - and also the further sum of ten (10) Cents for costs against each town lot or part of town lot, making in all the sum of thirteen (13) Cents for costs, being the amount of taxes interest and ^{severally} costs due thereon and for which said lands and town 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 ~~be~~ or so much thereof as shall be sufficient of each of them to satisfy the amount of taxes, interest and costs, annexed and charged to them severally be sold as the law directs -

Henry B. Cotton

On the 7th day of May 1855 being one of the days of said term of said County Court the following paper was filed ~~in the office of~~ in this cause - to wit -

State of Illinois
Ladale County } County Court May
Term A.D. 1855

The undersigned now owner of the following Lands & lots moves this Court that the assessments for taxes for the year A.D. 1854 be set aside, for the reason, that said Lands & lots were not taxable for that year, they being Canal lands & lots

& the last payments not due payable on the same till after the 9th day of May 1854 & the title to the same being then in the trustees of the Illinois & Michigan Canal - viz -

N ¹ / ₂ NW ¹ / ₄ 25. 33. 4, 80	acres	advised	\$ 7.13
N ¹ / ₂ NE ¹ / ₄ 25. 33. 3, 80	"	"	7.78
NE ¹ / ₄ SW ¹ / ₄ 25. 33. 3, 40	"	"	3.89

Lot 1 Block 37	States add ⁿ to Ottawa	"	1,49
" 8	" 80	"	.75
" 2	" 101	Power of Ottawa	2.79
" 3	" 101	"	2.79
" 1	" 104	"	2.79
" 2	" 104	"	2.79
" 3	" 104	"	2.79
" 4	" 104	"	2.79

The deeds for said lands state bear date as noted on the other page of this sheet

Ottawa May 3^d 1855

Geo. S. Fisher

(Other Side Sheet) Deeds for

N¹/₂ NW¹/₄ 25. 33. 4, dated 11th September 1854

N¹/₂ NE¹/₄ 25. 33. 3, " 30th May 1854

NE¹/₄ SW¹/₄ 25. 33. 3, " " " "

Lot 8 Block 80 States add to Ottawa dated 21st June 1854

" 1 " 37 " " " " 10 " "

" 2 " 101 " " " " " " "

" 3 " 101 " " " " " " "

" 1 " 104 " " " " " " "

" 2 " 104 " " " " " " "

" 3 " 104 " " " " " " "

" 4 " 104 " " " " " " "

" Endowed " Filed May 7th 1855,

SW Ry and Clark

on the 14th day of May 1855 a bill of exceptions
was filed in the office of the Clerk of the Said
County Court in this case, in the words and
figures following, to wit,

State of Illinois } LaSalle County Court
vs } May Term 1855
John Doe & Others } Suit for Taxes

Be it remembered that on the trial of this cause
George F. Fisher the owner of the following described
tracts of land appeared & objected to any
Judgment against said lands for the taxes
of 1854 for the reason that said lands were
not then taxable the following is a list of
lands & lots -

West half North West quarter Sec 25, Township 33, Range 4
West half North East " " 25, " 33, " 3
North East quarter South West " " " " " "
Lot one Block thirty seven States addition to Ottawa
" Eight " Eighty " " " "
" two " one hundred & one Town of Ottawa
" three " " " "
" one " one hundred & four " "
" two " " " "
" three " " " "
" four " " " "

And said Fisher proved that said lands were
purchased from the Board of trustees of the
Illinois & Michigan Canal on the 9th day of
May A.D. 1851, - upon the following terms
one fourth of the purchase money down
and the remainder in three equal annual

payments with interest;

2^d That said lands were paid for to said Board of Trustees on the 28th day of May 1854 when the final payment was made -

3^d That said lands were conveyed to said Fisher by said Board of Trustees by deed dated and executed as follows -

for W¹/₂ NW¹/₄ 25, 33, 4, September 11th 1854

W¹/₂ NE¹/₄ 25, 33, 3, May 30th 1854

NE¹/₄ SW¹/₄ 25 " " " " "

Lot 1 Block 37 States addition to Ottawa June 10th 1854

" 2 " 101 old town of Ottawa June 10th 1854

" 3 " 101 " " " "

" 1 " 104 " " " "

" 2 " 104 " " " "

" 3 " " " " " "

" 4 " " " " " "

" 8 " 80 States addition to Ottawa June 21st 1854

4th That there was no improvements on said tracts of land & lots -

This was all the evidence in relation to the above tracts of land, The Court overruled the objections of said Fisher and rendered Judgment against said tracts of land & lots for the taxes assessed against each of them respectively for the year 1854, To which decision of the Court in overruling said objections and rendering said Judgment the said George A. Fisher then & there excepted & prays that this his bill of exceptions be signed, sealed and made part of the record which is done

H. G. Cotton *[Signature]*

Endorsed " Filed May 14th 1855
J. W. May, record clerk "

State of Illinois
Sasalle County } p

I Samuel W Raymond
Clerk of the County Court in and for said
County do hereby certify that the foregoing
Transcript is a true full and correct copy from
the record of all the proceedings which have
been had in said County Court in the aforesaid
Case of the State of Illinois vs John Doe and
Others - So far as it relates to the tracts of Land and
town lots mentioned in said the foregoing record
~~mentioned~~ -

In testimony whereof I have hereunto
set my hand and affixed the seal
of said Court at Ottawa this 25th
day of May 1855

S. W. Raymond Clerk

Chas. Geo. for Record \$3.75-

And now come the Plaintiff in Error of Bledsoe
says that in the record proceedings aforesaid
there is manifest error in this Court

1 The Court erred in considering the allegations
of said Fisher to Judgment against said
lands & lots

2 The Court erred in rendering the Judgment
aforesaid in manner aforesaid

Bledsoe
for Petitioner in Error

And the said John Doe joins in
error

W. H. Wallace
for Defendant in Error

George S. Fisher
by
State of Illinois

Record

Whe filed - service on
Wallace -

Filed June 2^d - 1855.
L. Ireland Ck.

Fisher vs State

Points for the State -

1st The legislature have provided a different rule as to the time when canal lands become taxable - Sec 56 of the Revenue Law of 1853 (page 23 Session Laws 1853) provides that Canal lands "shall be taxable from and after the time that full payment therefor is made" - This is a different provision from that in reference to Government lands or lands passing between individuals - There was a reason for this - for several years prior to the passage of the act, the annual sales of canal lands had been held about the 10th of May - In making the fiscal year commence on the 1st May, a large amount of taxable property would be exempt from taxation for nearly a whole year - It was competent for the legislature to obviate this, and they have done so by making this special rule as applicable to that property -

2nd By the 60th section of the same act (Session Laws 1853 pg. 24) - the assessor is authorized to assess "real property becoming taxable after the regular assessment" &c -

3rd By the 43 section of the same
law (Session Laws 1853 pg. 19) the
Board of Supervisors are required
to "assess the value of all such
"lands and lots as have been
"omitted by the assessor."

W H Walla

for the state

Fisher

a

State

Prints

60

Geo. S. Fisher
vs
State of Illinois

Costs taxed

~~22.33~~

1855