

## New Jersey Court of Errors and Appeals.

SARAH SNIPE,  
Plff. in Error

*vs.*

SARAH E. SHIRNER,  
Deft. in Error.

Writ of Error to  
Hudson Circuit.  
Points for Plff. in  
Error.

### I.

There is no evidence of the payment of the money sued for by the plaintiff below, Sarah E. Shirner. The evidence is that the money was paid by Daniel Shirner, the husband of the plaintiff below.

See testimony of Daniel Shirner, page 4, bottom line. Also page 5, line 31. Also page 8, line 31.

Sarah E. Shriner cannot sue for and recover debts due her husband.

## II.

There is no evidence that the taxes sued for in this action were paid through either mistake or ignorance. Under the 5th section of the act of March 27th, 1874, upon which this action is based, in order to recover, the taxes must have been paid through mistake or ignorance.

See act of March 27th, 1874, § 5 Session

Laws, page 506.

The evidence shows that Shriner, when he paid these taxes, knew his bill was wrong.

He called the attention of the collector to the fact that his bill was wrong. He had done the same thing before, and had it corrected. In 1875 his bill was right. This bill was not produced on the trial; but see Shriner's testimony, page 9, line 29.

In 1877, the first year he claims against us, he says: He told the collector when he went to pay his bill that the number on his bill was wrong.

See Seriner's testimony, page 5, line 30 to the bottom of the page. The clerk then examined the books and found that Shriner owned between Mrs. Snipe's two houses; asked Shriner if that was not so. He said it was, and then he paid the tax

See Shriner's testimony, page 6, line 1.

Also page 9, line 19 to 33.

See diagram of the lots submitted as part of this brief.

There are four houses built on two lots on the south side of 9th street. The block numbers of these lots are 31 and 32. The street numbers were 331 and 333. The street is numbered from east to west. So the two houses on lot No. 32 have the street Nos. 331 and 331½, and the two houses on lot No. 31 have the street Nos. 333 and 333½. Mrs. Snipe owns the first house west of Monmouth street, which has the street No. 331, Mrs. Shriner owns the second house west of Monmouth, which has the street No. 331 1-2. These two houses together occupy the Block, Lot No. 32. The only thing on the tax bills to distinguish these two houses is the Street No. Mrs. Snipe owns the the third house west of Monmouth street, which has the street No. 333, and a Mr. Coles owns the fourth house which has the Street No. 333 1-2. The third and fourth houses occupy the Block Lot No. 31. Now when Shriner told them at the Collector's Office that this Street number was 331 1-2, the moment they looked upon the Assessors Books, they saw that lot was not Block Lot No. 31, but Block Lot No. 32.

We have a transcript of the Assessors books on pages 23 and 24 for the three years in controversy, and when Shriner paid the tax on Lot Street No. 331 1-2 it was their duty to credit the money to that lot as it stands on the Assessors books. If they credited it to another lot, and it cannot be corrected, the stupid official who made the blunder should be made to pay the money.

Shriner told them he owned Street No. 331 1-2. The Assessors Books showed them that that No was part of Block Lot, No. 32.

There could be no mistake in that. It may have been gross negligence, or unaccountable stupidity on the part of the city officials ; but no mistake or ignorance. As a matter of fact, it should have been left to the jury to say whether or not the money was paid through either mistake or ignorance.

See Shriner's Testimony, page 5, line 27.

Also page 6 to line 5.

John Snipe's Testimony, page 12, line 27.

William Tuthill's testimony, page 12, line 15.

The same thing happened in 1878 and 1879. (See Shriner's testimony, page 6, line 6.

Every time Shriner paid his tax he told them that on the bills they sent him his lot was wrong described. He told them the street number of his lot which on the Assessor's books correctly located his lot, and he paid his tax on that lot.

Besides all this Snipe told Shriner that the bills were all wrong, and he would not pay any tax till they were made right. See testimony of John Snipe, page 12, line 23.

The money paid by Shriner to the Collector was not paid through either mistake or ignorance, and consequently the plaintiff is not within the provision of the act, and cannot recover.

## III.

There is no evidence in the case that the taxes in question, either by agreement or by law, ought to have been paid by the defendant below, Sarah Snipe.

By the terms of the act of March 27, 1874, § 5, the action is given only against the person who by agreement or by law ought to have paid the same.

Session Laws, p. 506, §5.

1st. There was no agreement between Mrs. Snipe and Mrs. Shriner by which Mrs. Snipe ought to have paid these taxes. See Daniel Shriner's testimony page 9, line 33; see Sarah Snipe's testimony, page 13, line 21.

2d. There is no evidence in the case that Mrs. Snipe by law ought to have paid these taxes.

By law no personal liability rested on her to pay them. See city charter of March 31st, 1871, §§ 141, 151 and 153, (Session Laws, p. 1153, 1155 and 1158).

Section 141 provides for the collection of taxes.

Section 151 make taxes a lien on the real estate taxed, notwithstanding alienation. Mistake in name of owner is made immaterial (§153).

These are the only provisions for collecting the tax. They create no personal liability. The land alone is liable without regard to the

owner. The law taxes the land and looks to the land alone for the payment. It does not undertake to settle the question as to who ought to pay the tax. It seizes the land and leaves those interested in it to redeem it by paying the tax, or let it go for the tax.

The owner of land taxed and assessed beyond its real value has a right to abandon it to the city rather than pay the impositions. The law gives him that privilege.

Sarah Snipe, the defendant below, is not, therefore, under any obligation, either by agreement or by law, to pay the tax, and the action cannot be sustained against her.

Sarah Snipe, the defendant below, is a married woman, and was such when the taxes were levied and paid. John Snipe, her husband, was in possession of the land, and he, if any one, is the person who should pay the taxes.

#### IV.

In the absence of any request by the defendant below of the plaintiff below to pay the tax, and of any agreement by the defendant to pay it, and of any legal personal liability of the defendant to pay it, the payment by the plaintiff below was a mere voluntary courtesy and no action will lie for it.

See *Force v. Haines*, 2 Har., 385.

See *Stokes v. Lewis*, 1 Term R., 20.

See Jenkins v. Tucker, 1 Han. Bl., 90.  
 See Wennal v. Adney, 3 Bos. and Pull.  
 247.

## V.

The fifth section of the act of March 27th, 1874, Pamp. Laws, p. 506, is unconstitutional and void.

1st. It creates a personal liability where none before existed against a person without his consent. It makes a contract for him which he has refused himself to make. In other words, it enables a stranger to create a cause or action against an individual without his permission, knowledge or consent.

2d. There is nothing in the title of this act to express the object of this fifth section.

The title of the original act of March 31, 1871, is: "An act to reorganize the local government of Jersey, ~~the~~ City" Session Laws, p. 1094.

The title of the act of March 27th, 1874 is: "A supplement to an act entitled 'An act to reorganize the local government of Jersey City.'" Session Laws, page 504.

The object of this 5th section of the act of 1874 is to create a cause of action in favor of one person against another where none be

fore existed, without the consent of the person to be charged.

Nothing in the title of this <sup>act</sup> object expresses that object.

What is there in the title of this <sup>act</sup> case to indicate that the object of the act is to enable my neighbor to make me his debtor without my knowledge or consent, and against my will, and to give him the right to sue me for such debt.

S. B. RANSOM,

Of Counsel with Plff. in Error.

# New Jersey Court of Errors and Appeals.

SARAH SNIPE,  
Plaintiff in Error,  
*vs.*  
SARAH E. SHRINER,  
Defendant in Error.

*Writ of Error to  
Hudson Circuit.*

S. B. RANSOM, Att'y of Pl'ff. in Error.

TRAPHAGEN & BEEKMAN, Attys of Deft. in Error.

This is an action of assumpsit. It was commenced in the Hudson County Circuit Court by summons tested February 11th, 1881. Returnable February 21st, 1881.

The declaration contains the common money counts, viz.

- 1st. \$300 for goods sold and delivered.
- 2d. \$300 for work and labor, and materials.
- 3d. \$300 for money lent and advanced.
- 4th. \$300 for money paid.



## HUDSON COUNTY CIRCUIT COURT.

10

APRIL TERM, A. D., 1881.

SARAH SNIPE

*agst.*

SARAH E. SHRINER.

In Case.  
Bill of Exceptions.

20

Be it remembered that at a Circuit Court, held at Jersey City, in and for the County of Hudson, before the Honorable Manning M. Knapp, Judge of the said Court, according to the form of the statute in such case made and provided, on the sixth day of May, in the year of our Lord, one thousand eight hundred and eighty-one, came on to be tried the issue joined between, the said Sarah E. Shriner and Sarah Snipe (pro us the same.) At which day before the said Judge came as well the said Sarah E. Shriner, as the said Sarah Snipe, by their respective attorneys aforesaid, and the jurors of the jury aforesaid, whereof mention is within made being called likewise came and were sworn to try the issue in manner aforesaid joined.

30

And thereupon to maintain the said issue on her part the said plaintiff offered in evidence Liber, No. 235 of Deeds, in the Register's Office of the County of Hudson, page 551, &c. Being record of Deed from Edward O. Coles and wife to Sarah Snipe, dated October 27th, A. D., 1870, and recorded February 13th, A. D., 1872, and conveying the property in question (pro ut the said deed.)

40

The defendant by her counsel objected to the admission of this deed in evidence, And the Court having delivered its opinion that the said deed was legal and

10 competent evidence in the cause overruled the same objection, and admitted the said deed to be read in evidence to the jury.

To this opinion of the Court the defendant by her counsel excepted, and prayed that this his exception might be sealed and it is sealed accordingly.

[L. S.]

W. M. KNAPP, J.

20 The plaintiff further offered in evidence Liber, No. 284 of Deeds in the Register's Office of the County of Hudson, page 194, &c., being the record of a Deed from John Snipe and Sarah his wife to Sarah Shriner, dated March 24th, A. D., 1873, and acknowledged and recorded May 6th, A. D., 1875, (pro ut the said deed.)

To the admission of this deed in evidence the defendant by her counsel objected. And the Court having given its opinion that the said deed was legal and competent evidence in the cause, overruled the said objection, and admitted the said deed in evidence.

30

To this ruling of the Court the defendant, by her counsel, excepted, and prayed that this, her bill of exceptions, might be sealed, and it is sealed accordingly.

M. M. KNAPP, J. [L.S.]

DANIEL SHRINER, a witness produced on the part of the plaintiff, being duly sworn, did testify as follows:

40 I reside in Jersey City, on Ninth street, on the property described in these deeds. The number of the house is 331 1-2. I know Mr and Mrs. Snipe. I am the husband of the plaintiff.

Q. Have you, on behalf of your wife, paid any taxes on this property?

A. I have.

Q. You have paid taxes on the property in Ninth street?

A. Yes, sir; to the Collector of Taxes in Jersey City. 10  
 These bills which you show me are the tax bills that I  
 have paid. They are receipted. The first one was paid  
 in 1873 by myself. The bill was left at my house. I  
 paid that bill for my wife. I examined the bill when I  
 paid it.

Q. You went to the Collector's office; now tell us  
 what took place at the Collector's office?

To this question the defendant, by her  
 counsel, objected, and the Court having  
 delivered its opinion that the said ques- 20  
 tion was legal and proper, overruled the  
 said objection and allowed the witness  
 to answer the said question.

To this ruling of the Court the defendant  
 by her counsel excepted, and prayed that  
 this, her exception, might be sealed, and  
 it is sealed accordingly.

M. M. KNAPP, *J.* [L.S.]

A. I laid the bill down, and paid the money; they re- 30  
 ceipted it, and I took it and walked out, and when the  
 next year rolled around I done the same; then, the next  
 year I saw that the number of the house on the bill was  
 not right; then I made inquiries; it was the number of  
 Mrs. Snipe's house; then I talked with Mr. Snipe about  
 it.

Q. State what you did in the Collector's office?

A. In 1877, I think it was, the bill was left at the  
 house again, and I did not know the number of the lot  
 but I wanted the number of the house, so when I went 40  
 down to pay the taxes I said to the Collector "That is  
 not the number of my house." "Well," he said, "It  
 don't make any difference, it is the number of your lot,  
 and that is all that is required." Said I, "I want the  
 number of the house; may be it don't make any differ-  
 ence in paying taxes, but it does make a difference to

10 me." Then the Clerk examined the books and says, "You own between Snipe's two houses." Says I "That's correct." Then he says "You take the number of your lot, and it is all that is necessary." Then I paid my taxes.

Q. And in 1878 you paid in the same way ?

The same way exactly. In 1880 I went down to pay what I suppose was my taxes. Thinks I, "I won't pay any more taxes until they give me the number of my house," and I said to the Collector, "That is not the number of my house." "Well," he said, "it don't make  
20 any difference; you have the number of your lot, and that is all that is required." Said I, "It makes a difference to me, and I want the number of my house." He sent me up stairs to have the book examined, and then he said, "You have the number of your lot." Said I, "I want the number of my house." He went on to examine the books, and he says, "You own the second house from Brunswick street." "No," said I, "I don't; I own the second one from Monmouth street." "Then,"  
30 he says, "you are all wrong, and have been for a number of years; and you had better see the Assessor." And I went and saw the Assessor. "Said I, "This is not my bill." "Yes," he said, that is your bill." "No," said I, "That is not my bill," and he looked at his book and says, "You are all wrong, and have been ever since the house was built." "Now," says I, "I have been paying Mr. Snipe's taxes. Who is going to pay my taxes?" "Why," said he, "John Snipe, of course." "But,"  
says I, "suppose John Snipe won't do it." "But," said he, "John Snipe has got to do it." "But, perhaps, he won't do it," said I. "Then," said he, "sue him; he is  
40 the man that must pay your taxes."

Q. Did he say, or did you ascertain, whether at that time the taxes for 1873, 1874, 1875 and 1876 had been paid on your lot by any one ?

A. No; I supposed that I had paid right along upon the number of the house, and I supposed I had been paying upon my own lot; but the taxes have not been paid

for the years 1873, 1874, 1875 and 1876, and the property that I paid on for those years was John Snipe's. 10

Q. Did you call on Mr. Snipe when Mrs. Snipe was present, and have a conversation with him?

A. Yes; I went into Snipe's, to see him in regard to these taxes; Mrs. Snipe was present, and the granddaughter, and I says to Mr. Snipe in the presence of Mrs. Snipe—

By Mr. RANSOM:

Q. Did you speak to her at all?

A. No, sir; because I did not know whether she was the owner of the property or not. 0

Q. Go on.

A. And I said to him, Mr. Snipe, I came in to see what we can do about these taxes." She was there at the time, and could hear all that was said, Said I "I have been paying your taxes. Now, who is going to pay mine? The Assessor has told me that you are the man that must pay these taxes of mine." "Well," said he, "I do not see anything that we can do, until the city officials meet." (I think he said that was in May.) "Then we can take our bills there and we can rectify them. 30  
"Yes," said I, "But who is going to pay my taxes, and they wont do that?" "Now, said I "I am going to give my bills to Mr. Traphagen, and let him settle this." Mrs. Snipe spoke up and says, "Why don't you take the bills to the City Hall and attend to that yourself, and save that money?" "Well, said I, "Mrs. Snipe, Mr. Traphagen understands that affair better than I do, and I shall let him attend to that." That was about all of our conversation that I remember on that night, and that was my last.

Q. Do you know whether Mr. Snipe acts for his wife? 40

A. I should rather suppose he did; all the business I have done with them I have done through him.

By Mr. RANSOM:

Q. Have you ever done anything with them?

10 When I bought the property I paid the money to Mr. Snipe, and whenever there has been any painting done his house and mine together; I have always settled with him; whenever he wanted to paint he would come to me and ask me if I was ready, and I would say yes, Mr. Snipe, go ahead and I will settle.

Q. Is that all the conversation that you have had in the presence of Mrs. Snipe about these taxes?

A. Yes, that is all in the presence of Mrs. Snipe; we have had a good deal out of her presence.

20 Q. All these bills that you have had, have been paid have they?

A. They have all been paid.

The plaintiff here offered in evidence several tax bills, (pro ut the same.)

To the admission of these bills the defendant by her counsel objected, but the Court overruled the objection and admitted the said bills to be read in evidence.

30 To this opinion of the Court the defendant by her counsel excepted and prayed that this her bill of exceptions might be sealed and it is sealed accordingly.

[L. s.]

M. M. KNAPP,

Justice.

*Cross-examination :*

By Mr. RANSOM :

Q. Is this bill for 1873 the first that you paid?

40 A. Yes, sir; that is the first; 1874 is the second; 1875 is at my house.

Q. These bills are all made out to you, and not to your wife?

A. Yes.

Q. In 1877 where was that alteration made upon that bill, changing the block number of the lot from 32 to 3x?

- A. It was made before I received it.
- Q. You objected to paying on No. 333 ? 10
- A. Yes, sir.
- Q. Your house is what ?
- A. 331½ ; it was 345 ; but they have changed the number to 331½.
- Q. When you called their attention to the fact that 333 was not your house number, and you wanted the right number, they told you they went by the lot number ?
- A. Yes, they said it did not make no difference.
- Q. Did you call their attention to the fact that it was made out to 32 ? 20
- A. No, sir.
- Q. Your lot is part of No. 32 ?
- A. Yes, sir.
- Q. Did they show you the map ?
- A. No, sir.
- Q. Somebody told you they were wrong ?
- A. The Clerk in the City Clerk's office, and then I went up stairs.
- Q. They had your lot numbered right at first and changed it wrong ? 30
- A. I think the lot on the bill for 1875 is lot 32, and that is the correct lot.
- Q. In 1876 they gave you the wrong one again ?
- A. Yes, sir.
- Q. In 1875 the bill was made out to the right lot number, but the wrong street number ?
- A. I won't say sure, but it was the right street number, 345 at thht time.
- Q. You paid taxes in 1875 correctly ?
- A. That bill was made out right, I think.
- Q. And you authorized no change after that ? 40
- A. No.
- Q. At that conversation you spoke of with Mr. Snipe when Mrs. Snipe was present, did Mr. Snipe tell you he would not pay you any taxes but that he would pay it at the proper place ?
- A. No, sir.

10 Q. He did not promise to pay you the money you demanded?

A. No, sir.

WILLIAM H. TUTHILL, a witness called on behalf of the plaintiff and sworn, testified:

I live in Jersey City; I am a clerk in the City Collector's office.

Q. Do you know whether the taxes for 1873, 1874 and 1875 have been paid on lot 33 1-2, street number, part of lot 32 in block 393?

20

Objected to as not a proper way to prove the payment of taxes; and also on the ground that it is immaterial.

By the COURT:

Q. Do you know anything about the fact?

A. I have just been telephoned from Jersey City in reference to the matter.

30 Q. You have a statement of the taxes of 1874 and 1875, taken from your books, which you know to be a correct copy of the City Clerk's books?

A. Yes, sir; and I have seen the books and examined them, and I know that this statement that I have is a correct copy from the books.

By Mr. TRAPHAGEN.

I want to show that the taxes on that lot have been paid.

40 Mr. RANSOM.

I think those books should be produced here. I know they are public records and perhaps a certified copy under the hand and seal of the officer having custody of them might be received.

THE COURT.

I will admit the compared copy and allow you an exception.

10

Witness produces a paper.

Q. You have examined the original?

A. Yes; this is a correct copy and it is certified to by Mr. Love, the city collector; he collects the city taxes; all the taxes of Jersey City are paid to him; all that are paid in to Jersey City are paid in to him.

Q. Does it appear from the books that the taxes on No. 331½ for 1877 have been paid or not,—block 393, part of lot 32?

20

A. It appears that they have not been paid for 1877, nor for 1878, nor for 1879.

Q. Does the tax of 1877, street number 333 9th street, appear to be paid?

A. It is paid in 1877, and also in 1878, and also in 1879.

Q. Do you know anything in relation to the years previous to that, whether they have been paid or not on lot 31½?

30

A. For 1873, 1874 and 1875, is outside of the collector's jurisdiction; 1876 is paid.

Plaintiff offers paper in evidence.

*Cross Examination:*

Q. Block lot 32, No. 331½, taxes for 1876, are paid?

A. Yes.

Q. Did you make this copy?

A. Yes, sir.

Q. Whose handwriting is it in?

40

A. One of the clerks in the office.

Q. Are these erasures as they are on the books?

A. Just as they appear on the books.

Q. 333 1-2 stands in the name of F. Cumanore?

A. Yes, sir.

10 Q. That is, it was J. Snipe, and then charged to Cumanoore?

A. Yes, sir.

Q. 333 1-2 was first assessed to Edwin Speer, and changed to Daniel Schreiner?

A. Yes, sir.

Q. When was that done, and by whom?

A. I do not know.

Q. 331 1-2, part of block lot 32, was first assessed to J. Snipe, and changed to Daniel Schreiner?

A. Yes, sir.

20 Q. Why was that changed?

A. I cannot tell.

Q. C. G. Cumanoore, 331 1-2, part of block lot 32, changed John Snipe, when was that done, and by whom?

A. I don't know; I can't tell anything about those alterations in the books.

Q. You know nothing about the payment of any of the taxes, yourself, personally?

A. No, sir, and it could not be found, even if the Collector was here.

30 JOHN SNIPE, being duly sworn on behalf of the plainiff, said:

I live at No. 331 Ninth street, Jersey City; I can't say who paid my taxes in 1873; in 1874 I paid them; then I knew the tax was paid on my lot; I could not say when I first became aware of the fact that Shriner was paying tax on my wife's lot; I told Mr. Shriner my bills were all wrong, and I should not pay them; I first knew the tax was paid on No. 333 for 1877, 1878, and 1879 when Mr. Schreiner told me had paid it.

40 Q. Is this property described in this bill your wife's?

A. That is the number of my house; my bill is paid up to 1876; it is my wife's property.

Q. Did you pay on No. 333 Ninth street in the year 1876?

A. I paid on my two houses, on parts of 31 and 32.

Q. But you did not pay on street 333, did you?

A. Perhaps I did not, I paid on part of the lot, and that is what the city calls for—to pay on the city block number. 19

Q. He has been paying on your property all the time?

A. Yes, sir; but who is in fault?

Q. You paid on his some years, did you not?

A. Probably I did.

*Examined by MR. RANSOM:*

Q. You paid your own taxes? 20

A. I did and I had my bills right.

Q. Why did you not bring your bills here?

A. Because I was not called upon to bring them here.

SARAH SNIPE, called by the defendant and sworn, testified:

A. I am the defendant; I own 333 9th street and 331 9th street; Mrs. Schriener owns 331 1-2; my husband acts for me as my agent and has done so for the last few years. 30

Q. When did you first learn that some one was paying taxes on some of your property?

A. I could not say.

Q. Wasn't you aware that the taxes of 1877 were paid on that property by some one else?

A. No, sir.

Q. You did not know before the commencement of this suit?

A. Yes, when Mr. Schriener came into my house and told me. 40

Plaintiff rests.

Defendant moves to nonsuit the plaintiff on the ground that he has not made out a sufficient cause of action; that it was a voluntary payment; and also

10 that the evidence shows there was no mistake on the part of the plaintiff; that it does not com within the act of 1874. And also that the act of 1874 is null and void and unconstitutional; the object of the act is not expressed in its title, that this act creates a personal liability, without the consent of the defendant; which did not exist under the original aot; that the said act is *ultra vires*.

The Court having given its opinion, refusing to non-suit the plaintiff, the defendant, by her counsel excepted  
20 to the ruling of the Court, and prayed that this, her exception might be sealed, and it is sealed accordingly.

M. M KNAPP, J. [SEAL.]

The evidence on both sides being closed, the Court directed the jury to find a verdict for the plaintiff, to which direction of the Court the defendant, by her counsel, excepted, and prayed that this, her exception, might be sealed, and it is sealed accordingly.

M. M. KNAPP, J. [SEAL.]

30

The jury, in accordance with the instruction of the Court, rendered a verdict in favor of the plaintiff against the defendant, for \$131.99, on which judgment was entered. Judgment signed.

May 7th, 1881, for damages.....	\$131 86
“ “ “ costs taxed at.....	35 78
	<hr/>
	\$167 77

40 On the return of the writ of error in this case errors were assigned as follows:

NEW JERSEY COURT OF ERRORS AND AP- 10  
PEALS IN THE LAST RESORT IN ALL CAUSES.

SARAH SNIPE,

Plaintiff in Error,

vs.

SARAH E. SHRINER,

Defendant in Error.

Writ of Error to Hud-  
son Circuit Court—  
Assignment of Er-  
rors.

20

Afterwards, that is to say, on the seventh day of June, in the year of our Lord one thousand eight hundred and eighty-one, before our Court of Errors and Appeals in the last resort in all causes at Trenton, comes the said Sarah Snipe, by Stephen B. Ransom, her attorney, and says, that in the record and proceedings aforesaid, and in giving the judgment aforesaid, there is manifest error in this, to wit: That the declaration aforesaid and the matters therein contained, are not sufficient in law for the said Sarah E. Shriener to have or maintain her aforesaid action thereof against her, the said Sarah Snipe. And also there is error in this, to wit: that on the trial of the said cause in the Circuit Court of the County of Hudson, the said Court admitted illegal and incompetent evidence offered by the Sarah E. Shriener, and objected to by the said Sarah Snipe; therefore in that there is manifest error. And also there is error in this, to wit: that on the trial of the said cause in the said Circuit Court of the County of Hudson the evidence offered by the said Sarah E. Shriener, the plaintiff below, was not sufficient in law to sustain her said action against the said Sarah Snipe, and the said Sarah Snipe asked the said Circuit Court to call the said Sarah E. Shriener which the said Court refused to do. Whereas, by the

30

40

10 law of the land, the said Court ought to have called the said Sarah E. Shriner; therefore in that there is manifest error. And also there is error in this, to wit: that on the trial of the said cause in the said Circuit Court of the County of Hudson, the said Court instructed the jury to render a verdict in favor of the said Sarah E. Shriner against the said Sarah Snipe; whereas, by the law of the land, the said Court ought not to have so instructed the jury; therefore in that there is manifest error. And also there is error in this, to wit: that the

20 said Sarah Snipe, at the time of the alleged making of the promises and undertakings in the said declaration mentioned, and for a long time before then, had been, and still is, a married woman, being the wife of one John Snipe, who is still living, and could not legally make such contract; therefore in that there is manifest error. And also there is error in this, to wit: that the judgment aforesaid by the record aforesaid, appears to have been given for the said Sarah E. Shriner against the said Sarah Snipe; whereas, by the law of the land, the said judgment ought to have been given for the said Sarah Snipe against the said Sarah E. Shriner; therefore in that there is manifest error. And the said Sarah Snipe

30 prays that the judgment aforesaid, for the errors aforesaid, and for other errors in the said record and proceedings herein, may be reversed, annulled, and altogether hōden for nought, and that she may be restored to all things which she hath lost by occasion of the said judgment, &c.

S. B. RANSOM,

Attorney for, and of Counsel with, the

Plaintiffs in Error.

MR. DANIEL SCHRINER

To the Corporation of Jersey City, *Dr.*

1873.

For the Annual Tax due in November, 1873, Assessed for State, County and City purposes.

Rate of taxation, \$18.20 on a thousand for city, \$5.20 per thousand for county, \$3.60 per thousand for State.  
Total, \$27.00 on a thousand.

JAMES H. LOVE,

City Collector.

17

<i>Block.</i>	<i>Lot No.</i>	<i>Street No.</i>	<i>Location of Premises.</i>	<i>House and Lot.</i>	<i>Value of Real Estate.</i>	<i>State Poll Tax.</i>	<i>Total Amt. Taxes.</i>
393	Pt. 31	345	9th Street	1	\$1,500	\$1.00 Dis.	\$41.50 19 <hr/> \$41.31

CITY COLLECTOR'S OFFICE,  
Dec. 6th, 1873. }

JAMES H. LOVE, Collector.

40

30

20

10

40

30

20

10

MR. DANIEL SHRINER

To the Corporation of Jersey City, *Dr.*  
1874.

For the Annual Tax due in November, 1874, Assessed for State, County and City purposes.

Rate of taation, \$21.30 on a thousand for city, \$5.20 per thousand for county, \$3.50 per thousand for State.  
x Total, \$30.00 on a thousand.

JAMES H. LOVE, City Collector.

<i>Block.</i>	<i>Lot No.</i>	<i>Street No.</i>	<i>Location of Premises.</i>	<i>House and Lot.</i>	<i>Value of Real Estate.</i>	<i>State Poll Tax.</i>	<i>Total Amt. Taxes.</i>
393	Pt. 31	345	9th Street	1	\$1,500	\$1.00 Int.	\$46.00 25
							\$46.25

18

CITY COLLECTOR'S OFFICE,  
Jersey City, N. J., Jan 5, 1875. }

JAMES H. LOVE,  
A. D. WHYTE, City Collector,

COMPTROLLER'S OFFICE,  
Jersey City, N. J., Jan. 5th, 1875. }  
No. A, \$46.25.  
E. A. CARMAN, Comptroller.

## MR. DANIEL SHRINER,

To the Corporation of Jersey City, *Dr.*  
1876.

For the annual tax due in November, 1876, Assessed for State, County and City purposes.

Rate of taxation \$16.00 on a thousand for City; \$6.30 per thousand for County; \$3.50 per thousand for State;  
Total, \$25.80 on a thousand.

JAMES H. LOVE, Collector.

19	Block.	Lot No.	Street No.	Location of Premises.	House and	Value of	State Poll	Total Amount
					Lot.	Real Estate.	Tax.	Taxes
	293	31	333	Ninth Street.	1	\$1,500	\$1.00	\$39.70

CITY COMPTROLLER'S OFFICE, }  
JERSEY CITY, N. J. }  
December 19, 1876. }

Account, \$39.70.

S. C. NELSON, Comptroller.

CITY COLLECTOR,  
Dec. 19, 1879. }  
JERSEY CITY. }

JAMES H. LOVE, City Collector.  
DICKENSON.

MR. DANIEL SHRINER,

To the Corporation of Jersey City, *Dr.*  
1877.

For the annual tax due in November, 1877, Assessed for State, County and City purposes.

Rate of taxation, \$16.00 on a thousand for City; \$16.00 per thousand for County; \$3.40 per thousand for State.  
Total, \$25.40 on a thousand.

JAMES H. LOVE, Collector.

	<i>Block.</i>	<i>Lot No.</i>	<i>Street No.</i>	<i>Location of Premises.</i>	<i>House and Lot.</i>	<i>Value of Real Estate</i>	<i>State Poll Tax.</i>	<i>Total Amt Taxes.</i>
20	393	Pt. 31	333	Ninth Street.	1	\$1,500	\$1.00	\$39.10

COMPTROLLER'S OFFICE,  
Jersey City, N. J., Dec. 19, 1877. }

No. \$39.10

S. C. NELSON, Comptroller.

CITY COLLECTOR,  
December 19, 1877. }

JERSEY CITY.

JAMES H. LOVE, City Collector.

CREECH.

10

20

30

40

10

20

30

10

## MR. DANIEL SHRINER

To the Corporation of Jersey City, *Dr.*  
1878.

For the Annual Tax due in November, 1878, Assessed for State, County and City purposes.

Rate of taxation, \$17 on a thousand for city, \$4 per thousand for county, \$2.60 per thousand for State.  
Total, \$23.60 on a thousand.

JAMES H. LOVE, City Collector.

21	Block.	Lot No.	Street No.	Location of Premises.	House and Lot.	Value of Real Estate.	State Poll Tax.	Total Amt. Taxes.
	393	31	333	9th Street	1	\$1,500	\$1.00 Int.	\$36.40 40
								<hr/> \$36.80

CITY COLLECTOR'S OFFICE,  
Jersey City, Jan. 23. 1879. }

JAMES H. LOVE, Collector.

A. D. W<sup>H</sup>YTE.

COMPTROLLER'S OFFICE, }  
Jan. 23, 1879. }

\$36.80

S. C. NELSON, Comptroller.

MR. DANIEL SHRINER

To the Corporation of Jersey City, *Dr.*  
1879.

For the Annual Tax of 1879, assessed for State, County and City purposes.

Rate of taxation, \$23.00 on a thousand for city, \$2.60 per thousand for county, \$2.40 per thousand for State.  
Total, \$28.00 on a thousand.

JAMES H. LOVE, City Collector.

<i>Block.</i>	<i>Lot No.</i>	<i>Street No.</i>	<i>Location of Premises</i>	<i>House and Lot.</i>	<i>Value of Real Estate.</i>	<i>State Poll Tax.</i>	<i>Total Amt. Taxes.</i>
393	Pt. 31	333	9th Street	1	\$1,500	\$1.00 Int.	\$43.00 39
							\$43.39

CITY COLLECTOR'S OFFICE, }  
Jersey City, Jan. 22, 1880. }

JAMES H. LOVE, City Collector.  
CONNOLLY.

COMPTROLLER'S OFFICE }  
Jan 22, 1880. }

\$43.39.

S. C. NELSON, Comptroller.  
N.

22

10

20

30

40

YEAR 1877—NINTH STREET, BLOCK 393.

Owners of Property and Persons Taxable.	Map No.	Lots.	Street, No.	House & Lct, No.	No. of Feet.	Value of Real Es- tate.	State Poll Tax.	Amt. of City Tax.	Amt. of County Tax.	Amt. of State Tax.	Total Amount of Tax.	Interest Allowed.	Amt. Paid Collec- tor.	Arrearages Re- turned.
<del>John Snipe, G. C. Crummenaur.</del> Pt. 31 333½				1	1250	\$1500	\$1	\$24 00	\$9 00	\$5 10	\$39 10	\$ .44	\$38 66	\$242
Daniel Shriner. . . . . Pt. 31 333				1	1250	1500	1	24 00	9 00	5 10	39 10		39 10	64
<del>John Snipe, Daniel Schriner.</del> Pt. 32 331½				1	1250	1500		24 00	9 00	5 10	38 10			
<del>G. C. Crummenaur, John Snipe.</del> Pt. 32 331				1	1250	1500	1	24 00	9 00	5 10	39 10			

YEAR 1879—NINTH STREET, BLOCK 393.

John Snipe. . . . . Pt. 31 333½				1	1250	\$1500	1	\$34 50	\$3 90	\$3 60	\$43 00			
Daniel Shriner. . . . . Pt. 31 333				1	1250	1500	1	34 50	3 90	3 60	43 00		\$43 00	\$582
<del>John Snipe, Daniel Shriner.</del> Pt. 32 331½				1	1250	1500		34 50	3 90	3 60	42 00			
<del>G. C. Crummenaur, John Snipe.</del> Pt. 32 331				1	1250	1500	1	34 50	3 90	3 60	43 00			

I hereby certify that this is a true copy of the Assessor's books of the years 1877 and 1879, block 393, Ninth street, lots 31 and 32 (fols 225 and 230).

Witness my hand and seal, this 5th day of May, 1881.

JAMES H. LOVE, [L. s.]  
City Collector.

07

08

06

01

## NINTH STREET BLOCK, 393.

Owners of Property and Persons Taxable.	Street No.	House and Lot.	Map, No. of Lots.	No. of Feet.	Value of Real Es- tate.	State Poll Tax.	Amount City Tax	Amount County Tax.	Amount State Tax.	Total amount of Tax.	Interest Allowed.	Amount paid Collector.	Folio.
<del>John Snipe, F.C. Crummenaur.</del>	333 $\frac{1}{2}$	1 Pt.	31	1250	\$1500	1	\$25 50	\$6 00	\$3 90	\$36 40	\$ .51	\$35 89	7
Daniel Shriner.....	333	1 Pt.	31	1250	1500	1	25 50	6 00	3 90	36 40		36 40	329
<del>John Snipe, Daniel Shriner...</del>	331 $\frac{1}{2}$	1 Pt.	32	1250	1500		25 50	6 00	3 90	36 40			
<del>G.C. Crummenaur, John Snipe.</del>	331	1 Pt.	32	1250	1500	1	25 50	6 00	3 90	36 40			

I hereby certify that this is a true copy of the Assessors Book, of the year 1878, Block 393, Ninth Street Lots, Pt. 31 and 32, folio 230.

Witness my hand and seal, this 5th day of May, A. D., 1881.

JAMES H. LOVE, [L. s.]

City Collector.