

New Jersey Court of Errors and Appeals.

THE STATE—Elisha Ruckman, plaintiff
in error,
vs.
PETER A. DEMAREST, collector, &c.,
defendant in error. } *In error to Su-
preme Court.*

Returnable November term, 1865.

A. S. JACKSON, *Attorney, &c.*

NEW JERSEY, *ss.*—The State of New Jersey to
[L. s.] our Justices of our Supreme Court of Judicature,
greeting :

Because, in the record and proceedings, and also in the giving of judgment in a certain matter of assessment of taxes, which was by writ of *certiorari* removed into our Supreme Court, before the Justices thereof, at the suit of the State of New Jersey, Elisha Ruckman, prosecutor, against Peter A. Demarest, collector of the township of Harrington, in the county of Bergen, and State of New Jersey, manifest 10 error hath intervened, as is said, to the great damage of the said prosecutor, as by his complaint we are informed.

We being willing that the error, if any there be, should in due manner be corrected, and full and speedy justice done to the parties aforesaid in this behalf, do command you, that if judgment be given thereupon, then you distinctly and openly send, under your seal, the record and proceedings aforesaid, with all things touching and concerning the same, to our Court of Errors and Appeals, to be held at Trenton on the third Tuesday of November, instant, together with 20 this writ, that the record and proceedings aforesaid being in-

spected, we may further cause to be done thereupon what of right and according to law ought to be done.

Witness the Honorable Henry W. Green, our president, at Trenton, the thirteenth day of November, in the year of our Lord one thousand eight hundred and sixty-five.

W. S. JOHNSON, *Clerk*.

A. S. JACKSON, *Att'y*.

New Jersey, *ss.*—The records and proceedings whereof mention is within made, with all things touching the same, we do certify and send to the Court of Errors and Appeals in the last resort in all causes, in a certain schedule to this writ annexed, as within we are commanded.

M. BEASLEY, *C. J.* [L. S.]

New Jersey Supreme Court.

Peter A. Demarest, collector, &c., of
the township of Harrington, in the
county of Bergen,
ads.

The State (Elisha Ruckman, prosecu-
tor).

*Certiorari in
matter of tax af-
firmance.*

20

M. M. KNAPP, *Att'y*.

NEW JERSEY, *ss.*—As yet of the term of February, A. D. eighteen hundred and sixty-five.

Witness MERCER BEASLEY, esq., *C. J.*

CHAS. P. SMITH, *Clerk*.

Be it remembered, that heretofore, to wit, at the term aforesaid, by our writ of *certiorari*, in due form of law allowed, and directed to the said Peter A. Demarest, collector, &c., as aforesaid, a certain plaint touching the matter of the assess-
ment of taxes for state, county, and township purposes, and
for school and road taxes, of said township of Harrington, in said county of Bergen, assessed against the goods and lands of said Elisha Ruckman, for the year eighteen hun-

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dred and sixty-four, was removed into our Supreme Court, at Trenton, before the Justices thereof, whereby it appears that there was assessed against the said prosecutor, for the property and purposes, in a schedule annexed to and returned with our said writ, stated as follows: to "Lands of Elisha Ruckman, situate in Harrington township, Bergen county, consisting, in the whole, of 1178 acres,

Valued at		\$50,500 00	
Value of personal property,		3,500 00	
		<hr/>	10
Total value of real and personal estate,		\$54,000 00	
Tax on real and personal estate,	\$1.09½		
Road tax,	.09		
		<hr/>	
	\$1.18½		
State tax, 9½ cents,		\$51 50	
County } Tax—ordinary, 12½,			
} " bounty, 77—89½,		483 30	
Township tax, 10½ cents,		56 70	
Road tax, 9 cents,		47 60 20	
		<hr/>	
Total tax,		\$639 10	

And such proceedings were thereupon had, that afterwards, to wit, at the term of November, A. D. eighteen hundred and sixty-five, to which time this cause had been continued, that said tax was in all things affirmed as valid and lawful, with costs to be taxed, anything for error assigned by said prosecutor to the contrary notwithstanding.

Therefore it is considered, that the said Elisha Ruckman take nothing by his said writ, but that the said Peter A. 30 Demarest do go thereof without day. And it is further considered, that the assessment of taxes aforesaid be, and the same is by our said court here in all things ratified and confirmed as valid and effectual in law. And it is further considered, that the said Peter A. Demarest, collector as aforesaid, do recover against the said Elisha Ruckman the sum of dollars and cents, for his costs and charges in this behalf laid out and expended, by the court now here adjudged to the said Peter A. Demarest, and with his assent, and that he have execution thereof according, &c. 40

Judgment signed this thirteenth day of November, A. D. eighteen hundred and sixty-five (1865).

M. BEASLEY, *C. J.*

I, Charles P. Smith, clerk of the Supreme Court of the State of New Jersey, do certify that the foregoing is a true transcript of the record of judgment in the foregoing cause, as the same remains of record in my office.

In testimony whereof, I have hereto set my hand
 10 [L. s.] and affixed the seal of said court, at Trenton, this
 20th day of November, A. D. 1865.

The following is a schedule containing copies of the writ, proceedings, testimony, and orders on which the foregoing judgment is founded.

Schedule.

“NEW JERSEY SUPREME COURT,
 Bergen.

The State—Elisha Ruckman, prosecutor,	}	<i>Certiorari to remove assess- ment of taxes.</i>
<i>vs.</i>		
Peter A. Demarest, collector of the town- 20 ship of Harrington.		

Returnable February term, 1865.

A. S. JACKSON, *Att'y.*”

[L. s.] “NEW JERSEY, ss.—The State of New Jersey
 to Peter A. Demarest, the collector of the town-
 ship of Harrington, in the county of Bergen,
 greeting:

We being willing, for certain reasons, to be certified of the
 assessment of taxes for state, county, and township purposes,
 and for school and road taxes of said township, for the year
 30 eighteen hundred and sixty-four, made on the goods and

lands of Elisha Ruckman, in said township, and of all matters touching and concerning the same, do command you, that said assessment, and all matters touching and concerning the same, as fully as the same remain before you, you certify and send to the Justices of our Supreme Court, at Trenton, on the fourth Tuesday in February, instant, together with this writ, that we may cause to be done touching the same what of right ought to be done.

Witness MERCER BEASLEY, esquire, Chief Justice of our said court, at Trenton aforesaid, this second day of February, 10 eighteen hundred and sixty-five.

C. P. SMITH, *Clerk.*

A. S. JACKSON, *Att'y.*

"I allow this writ.

E. B. DAYTON OGDEN, *Justice.*"

*To the Honorable the Justices of the Supreme Court of Judicature
of the State of New Jersey.*

I, Peter A. Demarest, collector of the township of Harrington, in the county of Bergen, in obedience to the command of the within writ, to me directed, do hereby certify 20 and send to you, the said Justices, the assessment made in said township upon the goods and lands of Elisha Ruckman, in said township, for state, county, township, school, and road taxes for the year eighteen hundred and sixty-four, and the duplicate thereof, with all things touching and concerning the same, as within I am commanded, which appears by the schedule hereto annexed.

In witness whereof, I do hereunto set my hand and seal, the twentieth day of February, eighteen hundred and sixty-five.

PETER A. DEMAREST, *Collector.* [L. S.] 30

Schedule.

Lands of Elisha Ruckman, situate in Harrington township, Bergen county, consisting, in the whole, of 1178 acres,

Valued at	\$50,500 00
Value of personal property,	3,500 00
Total value of real and personal estate,	\$54,000 00
Tax on real and personal estate,	\$1 09½
Road tax,	9
Total on every \$100,	\$1 18½
Value of real and personal property, \$54,000.	
State tax, 9½ cents,	\$51 50
County, ordinary tax, 12½	
10 " bounty tax, 77—89½	483 30
Township tax, 10½ cents,	56 70
Road tax, 9 cents,	47 60
Total tax,	\$639 10

I, Peter A. Demarest, collector of the township of Hackensack, in the county of Bergen, do certify the foregoing to be a true copy of the assessment made in said township of Hackensack,* upon the personal and real estate of Elisha Ruckman, in assessing the taxes for the year eighteen hundred and sixty-four.

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PETER A. DEMAREST, *Collector*. [L. s.]

New Jersey Supreme Court.

The State—Elisha Ruckman, prosecu-
tor,

vs.

Peter A. Demarest, collector of the
township of Harrington.

*On certiorari to re-
move assessment
for taxes.*

Reasons.

And the said prosecutor comes and says, that said assess-
ment ought to be set aside, for the following reasons:

1. Because the commissioners of appeal refused to enter-
tain or consider the objections made by the prosecutor
against the assessment.

* Harrington elsewhere in the case.

2. Because the said assessment is unequal, unjust, and oppressive.

3. Because the said assessment was arbitrarily made, and without the warrant of law.

4. Because the said assessment is unconstitutional.

5. Because the said assessment is in divers other respects illegal and void.

A. S. JACKSON,
Att'y of pros.

"Filed February 3d, 1865.

CH. P. SMITH, *Clk.*"

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New Jersey Supreme Court.

<p>The State—Elisha Ruckman, prosecu- tor,</p> <p style="text-align: center;"><i>vs.</i></p> <p>Peter A. Demarest, collector of the township of Harrington, in the county of Bergen.</p>	}	<p><i>On certiorari to re- move assessment for taxes of 1864.</i></p> <p>Order.</p>
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A writ of *certiorari* having been allowed in this behalf, and it being suggested to the justice who allowed the same, that 20 the commissioners of appeal in cases of taxation in and for said township refused to entertain or consider the objections of the prosecutor to the assessment made on his goods and lands, and that the said collector threatens and intends to make a distress and sale of the goods of the prosecutor—

I do hereby, on this second day of February, in the year eighteen hundred and sixty-five, order that all further proceedings by the officers of said township touching the collection of said assessment of taxes be stayed until further order in this behalf, and that the prosecutor have leave to 30 take affidavits herein and in support of the reasons filed in this cause.

E. B. DAYTON OGDEN,
Justice.

“ Served on Peter A. Demarest, by me, February 2d, 1865.
E. RUCKMAN.”

“ Filed, June 12th, 1865.
CH. P. SMITH, *Clk.*”

New Jersey Supreme Court.

June term, 1865.

	The State—Elisha Ruckman, prosecu- tor,	} <i>On certiorari.</i>
	<i>vs.</i>	
10	Peter A. Demarest, collector of the township of Harrington.	

It is ordered that this cause be set down on the calendar
for argument at this term.

On motion of

A. S. JACKSON,
Att'y of pros'r.

Depositions of Plaintiff.

NEW JERSEY SUPREME COURT.

THE STATE, (Elisha Ruckman, prosecu-
tor,)

vs.

PETER A. DEMAREST, collector of the
township of Harrington, in the
county of Bergen.

} *On certiorari to
remove assessment
of taxes.*

[Filed June 16, 1865.]

Depositions taken in the above cause before me, Jonathan 10
Dixon, jun., a Supreme Court commissioner of New Jer-
sey, at the office of A. S. Jackson, esq., No. 7 Exchange
Place, Jersey City, in presence of A. S. Jackson, esq., at-
torney for plaintiff, and M. M. Knapp, esq., attorney for
defendant—said depositions being taken by virtue of an
order of Hon. E. B. Dayton Ogden, Justice of said Su-
preme Court, bearing date February 2d, 1865, and due
notice of the taking having been admitted by defendant's
attorney.

Witness sworn on the part of the plaintiff.

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State of New Jersey, county of Hudson, ss.—*Henry A.
Hopper*, being duly sworn, deposes and says—that he is forty-
five years old, am sheriff of Bergen county, and, as sheriff,
am in my third year—live in township of Saddle River, Bergen
county; Richard Hawkey was one of the recruiting commit-
tee of said county; I did take one recruit to that committee
—the recruit was not enlisted—I took him there, and Mr.
Hawkey was not at home, and I left him at the hotel to see
Mr. Hawkey, who was to come home that evening; a few
days after I saw this recruit in Paterson, Passaic county; I 30
asked him whether he was enlisted in Bergen county, and
he said “no,” and “that fellow wanted to make fifty dollars
out of me, and I would not let him.” I asked him who he
meant, and he said the recruiting officer; I asked if he meant
Hawkey, and he said “that is his name;” I never afterwards

had conversation with Hawkey about the matter; don't recollect the name of the recruit; he was a discharged soldier; the reason he gave for not re-enlisting was, that Hawkey wanted to make \$50 out of him; I think this was the call before the last, the 500,000 call; am not positive what bounty the enlistment committee of Bergen county was paying for two years men—\$550, I think.

Cross-examination by Mr. Knapp.

- 10 Do not know what relation Mr. Hawkey held to recruiting committee—he was called the recruiting officer; do not know whether he was appointed by the county freeholders or by the state authorities; Hawkey was not a member of the board of freeholders.

HENRY A. HOPPER.

Subscribed and sworn to at Jersey City, this May 17th, 1865, before me.

J. DIXON, jun., S. C. C.

- 20 Defendant objects to the evidence of what the recruit said, as stated in above deposition, as incompetent.

J. DIXON, jun., S. C. C.

- 30 State of New Jersey, county of Hudson, ss.—*Garret I. Anvyanser*, being duly sworn on behalf of plaintiff, says—I am over forty-six years of age; I reside in Harrington township, Bergen county; in 1864, was one of the commissioners of appeal for said township; Mr. Ruckman, the prosecutor, came before us to make objection to the taxes of 1864—I think this was on the fourth Tuesday of November last; he objected to the tax assessment for bounty; the reasons he gave were, that the government called for men, and not for money—I think he gave no other reason; the commissioners decided that he ought to be assessed like all others, and pay—and we decided the taxes valid and the objection invalid; the commissioners debated the question among themselves somewhat; I do not know who originated this bounty system in Harrington township, any further than that the board of freeholders were the originators; I believe the township of Harrington issued bonds or notes, or something, when

the first men were called for, I think; do not know how much was raised by the township.

Cross-examination by Mr. Knapp.

The commissioners made a decision in this matter, which Mr. Ruckman presented to them; do not know that any public meeting was held in my township to enlist men when the government first called for them; there was a meeting held, but not to enlist men; this was after men were called for for nine months, and under that call; the object of this meeting in Harrington township I do not know positively, 10 unless it was to consider about raising men; I do not know that any plan was adopted, or that the meeting determined to offer any bounty.

GARRET I. ANVYANSER.

Subscribed and sworn at Jersey City, this May 17th, 1865, before me.

J. DIXON, jun., S. C. C.

State of New Jersey, county of Hudson, ss.—*Michael M. Wygant*, being duly sworn on behalf of the plaintiff, says— I am sixty-one years of age; live in New Barbadoes town- 20 ship, Bergen county; am clerk of the board of chosen freeholders of Bergen county, and have been off and on for ten years—was clerk in 1864 and 1865; I have the custody of their minutes; generally the freeholders have two meetings a year, but, since 1862, they have had four or five meetings a year; the first meeting they had to offer bounties was on August 21st, 1862; then they offered a bounty of \$75 to each volunteer enlisting for nine months; from the minutes now before me, I learn that Samuel E. Degroot, Abraham 30 A. Banta, and Peter Bogert, jun., were appointed their committee to disburse the funds and transact the business connected therewith, and that a sum, not exceeding \$30,000, be borrowed, at a rate of interest not exceeding seven per cent. per annum, and that the next meeting was on August 27th, 1862; that the object of the meeting was to consider the propriety of assuming the bounties ordered to be raised by the townships, thus making it a county concern; that at that meeting, the board resolved to offer \$125 additional

bounty, making it \$200; that they likewise resolved, in the latter clause of the resolution, as follows, *viz.* "the board, by so doing, hereby assuming the amounts as voted to be raised in many of the townships as bounty money for volunteers, considering that it should be made a county concern; at the same meeting, the board resolved to issue county bonds, to the amount of \$130,000, for the purpose of raising funds to pay the bounty to volunteers; the freeholders held a meeting, September 5th, 1862, (as I also learn from the minutes
10 now before me) and reported themselves unable to raise the requisite amount by note, as per *Exhibit* marked *P 1*; at the same meeting it appears, by the minutes, that \$20,000 additional was agreed to be raised, making the amount \$150,000; at a meeting of the board, held August 25th, 1863, as appears by the minutes, the board resolved to pay \$300 to each volunteer and to each drafted citizen, who might either retain it, and go, or obtain a substitute, or pay the same as an exemption fee, and at the same meeting the board resolved to raise an additional sum, not exceeding \$70,000, to carry
20 out the purpose of the foregoing resolution, and to be disbursed in accordance therewith; at a meeting, held September 5th, 1863, as appears by the minutes, another amount of \$75,000 was authorized to be borrowed by the finance committee to pay a bounty of \$300; at a meeting, held March 21st, 1864, as appears by the minutes, the board resolved to pay a bounty of \$400 to each volunteer, and to raise the money on the bonds of the county, to be issued therefor according to law; at a meeting of May 13th, 1863, as appears by the minutes, Samuel E. Degroot, Garret G. Ackerson,
30 and Abraham Kip were appointed the finance committee, and continued such committee until the annual meeting of the board, in May, 1864, when Garret G. Ackerson, George Huyler, and Jacob Van Emburgh were appointed the committee; the board also resolved, on March 21st, 1864, to pay the collector the one half of one per cent. for collecting and paying the bounties in the then present and last calls; at a meeting of May 4th, 1864, as appears by the minutes, the finance committee reported that the outstanding volunteer bonds of the county amounted to \$325,097.11, and that cash
40 in hands of the collector amounted to \$29,072.49, leaving

balance of indebtedness of \$296,024.62; at a meeting of July 23d, 1864, the board appropriated \$300,000 to fill the quota of the county under the last call for 500,000 men, and resolved that the bonds of the county should be issued therefor, and that the finance committee should have full power to use that appropriation according to the best of their judgment; at a meeting August 24th, 1864, the finance committee was empowered to appropriate such sum of money as might be necessary to fill the quota of the county under the then last draft—this refers to the call for 500,000, in July, 10 1864; at a meeting of December 1st, 1864, the finance committee of the board was empowered to raise \$150,000, and issue bonds therefor—this was for bounties; at a meeting, February 10th, 1865, the finance committee was empowered to raise money sufficient to procure 169 men to fill the quota of the county under the president's call of December, 1864; these facts I learn from the minutes; the finance committee, I believe, acted as the recruiting committee—I do not know who their agents in recruiting were, other than Capt. Hawkey—Mr. Dater got some men, and Col. Van Emburgh was in 20 the business too, I think; I do not know from what sources men were got for the county, and I do not know certainly the different rates of bounty given—under the last call, I think, there was given \$450 for one year men, \$550 for two years men, and \$700 or \$800 for three years men—I recollect no higher bounty than that—I am now speaking of volunteers; I do not know of any recruits who applied to be mustered in not getting the full amount of bounty—do not know where the recruits came from, or whether many or few enlisted from the county; my sons, so far as I know, got the 30 full amount of the bounty; if they had not, I think I would have heard of it; all my sons but one were of proper age for draft.

MICHAEL M. WYGANT.

Subscribed and sworn at Jersey City, this May 17th, 1865, before me.

J. DIXON, jun., S. C. C.

State of New Jersey, county of Hudson, ss.—*Cornelius Lydecker*, being duly sworn on behalf of plaintiff, says—I

am thirty-eight years old, and live in Englewood, Bergen county; am collector of Bergen county, and have been for two years this May, 10th; am acquainted with the finances of Bergen county, and have paid all the moneys paid out by the county for the last two years; have at home the county books, which show the present indebtedness of the county—it is about \$745,000—all of this is for bounties paid and expenses of the volunteer business; the paper shown me (marked *Exhibit P 2*,) is a copy of the assessor's abstract for

10 Bergen county for the year 1864; the original statement was made out by the board of assessors of Bergen county, at their regular meeting, September 5th, 1864; the original statement is signed by the several assessors of the several townships of Bergen county—I was not present at the assessors' meeting; the amount of county bonds now outstanding is about \$745,000; I was with the finance committee in the recruiting business a good deal; they got men from New York, Trenton, Philadelphia, Morristown, and anywhere

20 Trenton—they got some in Jersey City; in recruiting men, generally, the bounty brokers would come to the committee, and say they could get men, and the committee would make the bargains with the brokers for men at a price, I think, always below what the committee were authorized to offer; I think the committee never paid the full amount authorized; I do not recollect the different bounties paid—the highest bounty ever paid was \$800, for four or five volunteers and about 60 substitutes—paid this last fall; the character of the bounty brokers we dealt with was generally good—we were

30 fortunate in that; the general reputation of bounty brokers is bad; one man wanted me to advance money for volunteers in such a way as he said I could make \$50,000 or \$100,000, provided I would not let the director of the board know about it; I told him he had mistaken his man, and informed the director, and we went to the governor, and had his commission at once revoked; the finance committee did not employ any men as agents, but when men would bring in recruits, we would take them, and pay for them; the action of the finance committee was entirely discretionary as

40 to the amount paid; sometimes we would make agreements

with the brokers, and when they brought us the certificate of the provost marshal general, or the provost marshal of our own district, for the enlistment of recruits, we would pay them the money on them; I do not know how those who brought us the men paid themselves—they were not paid by the finance committee further than might have been agreed upon—sometimes we paid hand-money for bringing in a recruit; we would pay the bounty to the man who brought the certificate of enlistment; I do not know how much of the bounty the recruit would generally get; I know 10 of one instance where the recruit was to get only \$75 out of a bounty of \$600, I think, but through our interference, he received about \$450; the balance went, by the recruit's consent, to the Jew who had him, for board, as he said; we represented the facts to the provost marshal, who said he had no authority to make the recruit take more than he would, and that we must either lose the man, or do as the recruit said; the brokers, I suppose, got the recruits as cheap as they could; sometimes the brokers would tell us they made \$100 a man—we had no other way of telling, except what 20 they said. In the earlier part of the enlistments, before the brokers appeared, we paid the recruits directly all the bounty; I do not know that brokers have made large fortunes by it; I have no means of knowing about how much the brokers would generally pay the recruits; under the nine months men call, about 618 actual residents of Bergen county went to the war—that was the full quota; under the other calls, I do not think many Bergen men went—most of the men came from outside of the county; of the 618 men enlisted for nine months most all came back, never being, I think, 30 actually engaged in battle, and losing but few by disease; the county quota was based upon an enrollment of men in the county liable to draft; there was two or three enrollments of the county made by the United States officers; the first bounty bonds were issued August 26th, 1862.

CORNELIUS LYDECKER.

Sworn and subscribed before me, at Jersey City, this May 17th, 1865.

J. DIXON, jun., S. C. C.

State of New Jersey, county of Hudson, ss.—*Cornelius N. Duryea*, being duly sworn on behalf of the plaintiff, says—I am about thirty-three years old, and reside at Old Hook, Washington township, Bergen county; I was the assessor of Harrington township in 1864, and met with the board of assessors of Bergen county on the first Monday in September last—all the assessors of the county met with me there; in getting the amount of taxes to be assessed in Harrington township, we adopted the following plan, *viz.* the clerk of
 10 the board of freeholders furnished us with a statement of the amount of money to be raised by tax in the county for state and county purposes, including poor tax; this statement showed \$125,000 of that for bounties, state tax \$14,600, county tax \$15,000, poor tax \$3000, making a total of \$175,600; from this we deducted the poll tax, \$54.37, leaving a balance of \$152,163 to be raised from the real and personal property of the county, \$15,467,168; to determine the amount of tax for state and county purposes in Harrington township, we found out what per cent. of the \$15,467,168 of the pro-
 20 perty in the county, the tax to be raised in the county \$152,163 was, and then we multiplied the amount of property in the township by that per centage; and to determine the amount of each individual's tax, we multiplied the amount of his property by that per centage; *Exhibit P 3* shows the assessment made upon the prosecutor; I assessed the valuation of real and personal property of all the inhabitants of Harrington township myself, and on that valuation I assessed the tax to each individual in exact proportion; I do not know why \$125,000 of bounty tax was raised or assessed.

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CORNELIUS N. DURYEY.

Sworn and subscribed, at Jersey City, this May 17th, 1865, before me.

J. DIXON, jun., S. C. C.

State of New Jersey, county of Hudson, ss.—*John T. Her-ring*, being duly sworn on behalf of plaintiff, says—I live in Harrington township, and am forty-three years old; I was not a chosen freeholder for Harrington township last year, but was three years previously, in 1862; in 1862, the township of Harrington did not issue any bounty bonds or raise

any bounty money; in August, 1862, a public meeting was called in regard to bounties; in August, 1862, at the time of the call for nine months men, the board of freeholders met to consider what should be done to meet the call; I was then a freeholder, and met with them; the board then made an appropriation of a bounty of \$75 to each volunteer, and then it was proposed that each township should try to raise the proportion of men then set off to it by the board; after that, meetings were held in pretty much all the townships of the county; some of the townships increased the bounty to \$100, and some to \$150—pretty much all the townships increased it some; after those meetings in the townships, the board met again, and because the bounty offered was different in different townships, the board thought it best to assume the whole amount to equalize it; the freeholders did not choose to take upon themselves the responsibility of raising the whole amount, and so they proposed to issue notes to each township for the amount required to raise the men in the township, and this note to be signed by the principal tax payers, or most of them, in each township; 10 these notes were issued to the townships, and signed by some of the principal tax payers for the notes for Harrington; I am pretty positive there were thirty-odd names; no money was raised on the Harrington township note, but it was returned to the township committee, and they destroyed it—the board of freeholders got money enough without it; the freeholders have paid the bounty for all the recruits from Harrington township; I was not very active in this bounty matter; I signed the call for the meeting to see what could be done to raise the men, and they passed a resolution to 20 offer bounty—this was a citizens' meeting; the reason why I took an active part in it was because the board of freeholders had recommended the members of each township to see what could be done to avoid the draft; I do not know of an effort being made to raise men by persuasion; I do not recollect what the enrollment or quota of the township then was; I think the enrolling officer was P. Poules; Poules made but one enrollment—I think but two were made—the other was made by Taylor. 30

Cross-examination by Mr. Knapp.

I do not remember whether Mr. Ruckman took any part in the matter, or whether he attended the meeting.

JOHN T. HERRING.

Sworn and subscribed, at Jersey City, this May 17th, 1855, before me.

J. DIXON, jun., *S. C. C.*

The examination was then adjourned until May 20th, instant, at nine A. M., at the same place.

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J. DIXON, jun., *S. C. C.*

On May 20th, nine A. M., Messrs. Knapp and Jackson were present, and Mr. Knapp, desiring to depart, consented that the examination should proceed in his absence.

State of New Jersey, county of Hudson, ss.—*William Fields*, being duly sworn on behalf of the plaintiff, on his oath says—I am thirty-seven years old; live in Paterson, New Jersey; have been in the army for three years during this war—enlisted in the 8th regiment, N. J. Volunteers—was afterwards transferred to the Veteran Reserve Corps; 20 when my time was up, I was honorably discharged; I know sheriff Hopper, of Bergen county—went with him to Hackensack to enlist in the first part of February last; I saw a poster in the county clerk's office, offering a reward for recruits; I was talking to the county clerk, and he said there was \$500 offered for one year recruits, and called my attention to the poster, which I think said the same; I showed him my discharge, and he said it was a good recommendation; I said I would enlist for one year for \$500; sheriff Hopper inquired if Capt. Hawkey was at home; some one 30 said no—he had gone to Morristown; at the sheriff's suggestion, I stayed over night to see Capt. Hawkey when he came home; I waited at the hotel till the captain came in, and he was pointed out to me; I went up to him, and asked him what bounty he gave? he said he gave \$450; I am sure the amount was \$50 less than the poster said, because remarks were made then about it, and I am almost positive he said \$450; I said nothing more to him then; I stayed all

night, and the next morning Capt. Hawkey came in, and asked me if I was going up, and I told him yes; he then said, "I'll have to come along with you, or you can't get your money;" I said, "well, if you'll give me \$500, come along;" he said, "no, I can't do that;" I said, "well, then, I'll go on my own hook;" I do not know whether I told him I was a veteran, but I told him I had been in the service; I am sure he told me that there was no use in my trying to go from Bergen county unless he went, because I could not get my money; at that time, I think, there were no bounties 10 given for volunteers where I resided—they raised their men there by clubs, which furnished substitutes for drafted members; on that morning when I saw Capt. Hawkey I was ready to enlist, and would have done so if he would have given me \$500; I did not go, because he said he would not give me \$500; I was informed by Sheriff Hopper that Capt. Hawkey was the recruiting agent for the recruiting committee of Bergen county, and the clerk also told me that he (Capt. Hawkey) attended to the recruiting business 20 for the county; I am positive the clerk told me the bounty was \$500, and when I turned round and looked at the poster, I am pretty sure I read it \$500; Hawkey told me he would not give me more than \$450, and that I could not get the bounty money unless he went along with me; the reason why I did not enlist for Bergen county was because I could not get the full amount of bounty; he (Capt. Hawkey) would not go along with me; I do not remember that Capt. Hawkey told me he was the recruiting agent for Bergen county; when I went up to the captain first, I asked him if he was Capt. Hawkey that took recruits to Morristown, or 30 looked after the recruiting interest of Bergen county, or something of that sort; he said, "yes, that he was the man that done that business for them."

WILLIAM FIELDS.

Subscribed and sworn, at Jersey City, this May 20th, 1865, before me.

J. DIXON, jun., S. C. C.

The examination having been adjourned to May 25th, nine A. M., the following depositions were taken in the absence of Mr. Knapp, he having consented thereto.

State of New Jersey, Hudson county, ss.—*James H. McGuire*, being duly sworn, on his oath says—I am about forty years of age, and reside in Trenton, where I was born and raised; I was brought here by subpœna; I have had something to do with recruiting soldiers for the United States army, and was one of the firm of Kahnweiler, Vankirk & Co.; I recruited some men for the county of Bergen, in this state, in December last; we made the contract with Mr. Ackerson, having met him, by arrangement, in New York;

10 I went with Mr. Scoby, with whom the arrangement had been made—we met in the Astor House; Mr. Scoby and Mr. Ackerson had the meeting; I saw Judge Post in the Astor House, and I understood him to say he had come there to be at the meeting, and he seemed to be familiar with the object of it; I saw Mr. Lydecker, too, I think; Mr. Ackerson, I think, was chairman of the board of freeholders of Bergen at that time, and Mr. Lydecker was county collector; I understood that we entered into a bargain to get recruits for the county; I had nothing to do myself with making the

20 bargain, but Mr. Scoby attended to that matter; Mr. Scoby was a member of our firm, and acted for us; he made the bargain with Ackerson and Lydecker—the bargain was satisfactory to our party; the bargain was that we should furnish 100 men, at \$500 per man; the committee wanted more men, but they wanted to see what progress we would make before making a bargain for more; the recruits were to be three years men; there was a condition to the bargain, that Messrs. Ackerson and Lydecker should receive \$25 on each man, making the cost \$475, and we were to receipt for \$500—this

30 was all settled and agreed upon at the meeting in the Astor House—by this I mean that we were to receipt to the collector for \$500 for each man, and pay out of that to Messrs. Ackerson and Lydecker \$25 for each man for their own private use; this was customary with township committees, but there were exceptions; this \$25 or other allowance we usually called “rake” in the trade; our firm had made this bargain in good faith, and went on to fulfil it; we put in nine (9) men under that agreement—I think we received for them from the committee the amount, \$4500; we paid the

40 committee the “rake” of \$25 per man, making \$225 out of

this sum; Capt. Vankirk, of our firm, paid it to Mr. Ly-
 decker—my portion of it was deducted out of my share of
 the profits—it was not paid right away; this bargain was
 broken up by the committee; I understood they broke it up
 because they could make a better one—I don't know whether
 better for the county or themselves; I understood they said
 they could get men who would cost the county less; I be-
 lieve they were afterwards dealing with parties in New York,
 but do not know who they were; I, or our firm, never sold
 the Bergen committee any paper certificates of recruits; I 10
 think we made no other bargain with the Bergen committee
 except this; I think Mr. Lydecker told me once, at the
 National Hotel, in Trenton, that their committee had some
 certificates of recruits which they were going to lose money
 on—that it was supposed they were bogus; in receiving pay
 for men, we would give receipts for the full amount of \$500,
 I think; Capt. Vankirk, I guess, signed the receipts; I
 think we never got any receipts for the "rake" from any
 member of the committee—it was paid over to them without
 any receipt; it was considered a matter purely confidential, 20
 and I would not say anything about it, if I was not com-
 pelled to here; I come here with a good deal of reluctance;
 I did not understand for how much less they got men after
 they broke off the contract with us; we generally left our-
 selves a margin in making contracts; we put men in for
 \$500, very few of whom got over \$300, some not more than
 \$100; we bought of brokers—did not hunt them up our-
 selves; Capt. Coppuck, the district provost marshal, because
 he believed that men who enlisted for very small bounties
 intended to desert, adopted a rule, after a while, that no re- 30
 cruit for three years should be received by him who received
 less than \$300 bounty; I can't say how long this custom of
 giving "rake" has been in fashion; after the first call, I
 guess, they learned how to do the thing; there were gentle-
 men, freeholders, &c., who could not be approached on this
 subject of "rake;" the object of "rake" is to offer an in-
 ducement for the contract; I believe the Bergen committee
 contracted with Layard, Vorhees & Co., after they broke off
 with us; I do not know anything about whether one three
 years' man is equal to three one year's men on credits. 40

Cross-examination by Mr. Knapp.

I never made any contract, nor was I ever present at the making of any contract with Mr. Ackerson and Mr. Lydecker; at the time I speak of as to my being at the Astor House, I did not have any conversation with Mr. Ackerson or Mr. Lydecker on the subject of furnishing recruits; I heard no bargain made by Mr. Ackerson or Mr. Lydecker with any person that day; my statement, that I understood we had entered into a contract to get recruits for the county, 10 is based upon what I heard Mr. Scoby say afterwards; all my statements made in my direct examination in regard to such contract are based upon hearsay; I never had anything to do with Mr. Ackerson, directly or indirectly, either in the contract or the settlement; there was no other bargain, except the Astor House bargain, made by the Bergen recruiting committee with the firm of Kahnweiler, Vankirk & Co., that I know of; I think Mr. Allen was a member of that firm at that time—I am not certain of that—but I am certain that he was a member of the firm at the time of fur- 20 nishing the balance of the one hundred men after the nine men were furnished; I never knew until I heard Mr. Allen's testimony here, that he had a contract with Bergen county for the balance; I am in doubt as to how the firm for which Mr. Scoby acted in the Astor House was composed.

Re-direct examination by Mr. Jackson.

We could have furnished the 100 men contracted for with Bergen county for \$500, if we had been allowed; we furnished a number of men for less money afterwards; I was a partner of the firm that made the Astor House contract, and 30 of the same firm as Mr. Allen belonged to at the time he made his contract; I only knew from sheriff Allen why the contract was broken up; I am not certain that sheriff Allen got men for his contract from the men composing the firm who made the Astor House contract—sheriff Allen told me that he did; I think I and the other members of our firm did not share in the profits of sheriff Allen's contracts—I never knew that he had such a contract until lately; we furnished men to Mr. Allen about the time when he must have been fur-

nishing men for Bergen county, but at what price I can't say—whether more or less than the Astor House contract.

JAMES H. MCGUIRE.

Subscribed and sworn, at Jersey City, this May 30th, 1865, before me.

J. DIXON, jun., S. C. C.

State of New Jersey, county of Hudson, ss.—*Charles Allen*, being duly sworn, on his oath says—*I am forty-nine years old, and live in Monmouth county, and was sheriff of that county in 1842; I am now one of the securities of the state* 10
treasurer; I was a member of the firm of Kahnweiler, Van Kirk & Co., spoken of by Mr. McGuire, but after these nine men for Bergen were furnished some time, I heard Mr. Lydecker say they had had a bargain with Mr. Scoby & Co.; I knew Messrs. Ackerson and Lydecker; I refer to the bargain spoken of by Mr. McGuire; the conversation with Mr. Lydecker took place in Trenton, in January last, I think at the National Hotel; we both put up there; he told me that they had had a bargain, and that they had \$25, and got their men \$25 less by that system, and that they took that 20
\$25 into their county, and gave credit for it, and I have no doubt but what they did; I cannot think, from what transactions I had with them, they would tell me a story; he said Mr. Scoby had tried to give them a bad name for it, for which they felt affronted at him, and would not get any more men from him or have anything more to do with him; he did not say why they had taken a receipt for \$500—I did not know they had any receipt; I afterwards contracted with the Bergen committee to furnish men, 50 men were to be at \$600 or \$625, and 50 men at \$650, and all the men I fur- 30
nished I got all the money for, and no rake to anybody, nothing of that sort was intimated to me; this took place after Mr. Scoby's contract was taken from him, I do not know whether it was for men that Scoby was to furnish; Lydecker told me Scoby had failed to get the men, and they wanted the quota filled; perhaps the last 50 men spoken of by me before may have been at \$700—I do not distinctly remember, and I have not any memorandum; this was on the call of December, 1864; I do not know whether these men

were to fill up the men Scoby was to furnish; I suppose, if they had taken 100 men from Scoby they would have wanted so many less from me; the contracts with Scoby and with me were both under the same call.

CHARLES ALLEN.

Subscribed and sworn, at Jersey City, this May 25th, 1865, before me.

J. DIXON, jun., S. C. C.

State of New Jersey, county of Hudson, ss.—*George Whildey*, being duly sworn, on his oath says—I am thirty-seven years old, and live at Trenton; I am acquainted with Mr. McGuire, the former witness, and was a member of his firm; I have heard his testimony in this case; the contract spoken of by him, viz. (the firm) went in to fulfil; I am acquainted with Messrs. Ackerson and Lydecker; I was brought here to-day by subpoena, as I understood it; they (Ackerson and Lydecker) took the contract spoken of away from us, and gave it to other parties, who said they could get the men faster; at that time recruiting was slow business—mn died
 20 not come up very plentiful—we put in nine men—I think in that neighborhood; we could have furnished a number of men at that price, and could have furnished all, if there had not been competition; we furnished as many men as that afterwards to other parties for less money than \$500 per man; some were three years' men, and some were one year's men; sheriff Allen, myself, O'Niel, Mount, Johnson, and Rowan furnished men for the Bergen committee under the July call of 1864; I have been in the recruiting business since about last September; from my knowledge of the
 30 business, I have seen recruits, out of a bounty of \$500 or \$550, receive \$100, or \$200, or \$300, or some received the whole amount; the provost marshal established a rule that no recruit should go for less than \$300.

GEORGE WHILDEY.

Subscribed and sworn, at Jersey City, this May 25th, 1865, before me.

J. DIXON, jun., S. C. C.

State of New Jersey, Hudson county, ss.—*John R. Post*, being duly sworn, on his oath says—I am sixty years old, and live in Franklin township, Bergen county, of which I am a Common Pleas judge; I have very little acquaintance with the recruiting matters of Bergen county; in 1864, Col. Ackerson, Jacob Van Emburgh, and Samuel E. Degroot were the finance committee of the freeholders of Bergen county; Cornelius Lydecker was collector of Bergen; I don't know, of my own knowledge, of any one, except Col. Ackerson, acting as recruiting committee; the recruits of 10 Bergen county were, I believe, generally obtained through the committee, by contract or some other way; I don't know of any contracts made by the recruiting committee, except one made at the Astor House, between Mr. Scoby and Col. Ackerson and Mr. Lydecker; the last week in November last, Mr. Scoby and myself were in Trenton together to attend to some state-prison matters, as appraisers; Mr. Scoby asked me what Bergen county would do provided another call came for volunteers? I told him I did not know—the board of freeholders would meet that week; then he 20 said he would like to get the contract to put our men in; I told him I couldn't give him any definite answer, because I didn't know until I got home, and then I would ascertain what action the board had taken, and I would write to him, and state the amount of bounties that they offered the next Tuesday, when our court met, the first Tuesday in December; I ascertained that the board had offered \$300, \$400, \$500 bounty for one, two, and three years' men, and I think they offered as hand-money \$30, \$45, \$65 with the respective bounties; I wrote to Mr. Scoby, stating the amount of 30 bounties and no hand-money; on the next Monday afternoon, Mr. Scoby came up to Hackensack; I went with him to Mr. Ackerson, and told him the object of his coming there; Mr. Ackerson said that he was not prepared to go into any contract—the committee had not met yet, and he was not authorized to make any contract; after some other little conversation, he finally asked Mr. Scoby what he would undertake to put the men in for, 300 men, and he said he would put the men in for \$400 a-piece, 100 men for one year, 100 for two years, and 100 for three years; Mr. Acker- 40

son said they were not prepared to make any contract, because they had not the funds; Mr. Scoby said, if that was the only difficulty about it, he would furnish the money and pay the men as he put them in, and then when he got the papers duly credited he would bring them up as he put the men in, and if they had the money he would take it, and if not, he would take their paper until they could raise the money; Mr. Ackerson still said he was not prepared, and could not make any contract at this time; Mr. Scoby said
10 then he would have business in New York the next Tuesday, and he would meet Mr. Ackerson at twelve o'clock in the Astor House—probably the committee would come to some understanding, and be ready to go to volunteering by that time; when Tuesday came I went to New York, for I felt a little interest in our county to get our men in as soon and as cheap as possible; I met Mr. Scoby in the Astor House at twelve o'clock, and he asked me whether I had seen Mr. Ackerson; I told him, yes, I had seen him at Jersey City, and the colonel had told me he had some very im-
20 portant business there, and did not think he would go over; I had been there about half an hour when Mr. Ackerson and Mr. Lydecker came in—they came right up to where we stood, and just merely passed the time of day, and asked Mr. Scoby to step out in another apartment with them; shortly after the colonel came back, and told me he had made a contract with Mr. Scoby for 100 three years' men, at \$500 each; then Mr. Lydecker came out, and him and Mr. Ackerson left together; after they were gone, Mr. Scoby came out; he told me had made a contract for 100
30 three years' men for \$500 each, and that \$25 a-piece of that money was to go back to Mr. Ackerson, making the men cost \$475 a-piece; then I asked Mr. Scoby where he intended to put his men in—he said he was going to put them in at Trenton; it was some two weeks after this contract was made I went to Trenton, and asked Mr. Scoby how he was getting along with our men; he told me the committee had taken the contract out of his hands; I asked him what was the reason? he said he understood they could do better by other contractors; then he asked me when I had seen
40 our collector last (Cornelius Lydecker was collector); I told

him I hadn't seen him since we met him at the Astor House; he said he had promised to be down on that same day to settle up for those nine men; I asked Mr. Scoby whether he hadn't his money yet; he said yes, he had drawn \$4500 out of the bank; Mr. Lydecker didn't get there till the next day, about noon, and then he told me he wanted to go over to see Mr. Scoby; I told him I'd go along with him; we went into Mr. Scoby's office, and found Capt. Vankirk in the office; Mr. Lydecker asked him if Mr. Scobey was in? he said no, he had left town in the morning; Lydecker said 19 he had come in to settle with him; Mr. Vankirk said he could do that as well as Mr. Scoby; Capt. Vankirk sat down by the table, and wrote a receipt for \$4500; Mr. Lydecker took the receipt, and looked at it some time, until Vankirk looked round at him, and said "that's according to the contract, isn't it?" Mr. Lydecker said, "yes, in part;" Mr. Vankirk answered, and said he had drawn all the money out of the bank, and the balance was ready at any time he was ready to receive it; as soon as Mr. Vankirk made that remark, Mr. Lydecker folded up the receipt and walked out 20 of the office—he asked for no balance; after we got out on the sidewalk, I said to Mr. Lydecker, "how do I understand this contract?" he said the contract was \$500 a man; I told him he had a receipt for that amount, but they never paid that amount of money for them—and I told him I didn't understand doing business in that way; I told him there was \$225 coming to them yet on that receipt; well, he said, if there was any mistake about it in that way it would go to the credit of the county; I asked him then what he did with that receipt, for that was his voucher to the board of free- 30 holders, and that was for \$4500; then, said he, if there is anything wrong about it you must talk to Mr. Ackerson—he made the contract; I told him he knew what the contract was, for he was present when it was made; then I told him that the first time I see Mr. Ackerson I would talk to him about it; it was some three weeks after that when I got an opportunity to speak to the colonel about it; I spoke to the colonel about this contract; I told him "I did not understand it;" he said the contract was made for \$500; well, I said, he told me so in New York, and the collector had a 40

receipt for that amount, but the men only cost \$475; I believe I asked the colonel who that balance was divided among? he said that went to the credit of the county; I asked Mr. Ackerson why he did not take a receipt for the amount the men cost, if he wanted to work for the interest of the county, and not take a receipt for an amount not paid? he said the reason why they made the contract so was because the contractors always would make the contracts in that way; I merely said I didn't see any benefit to the contractors in making a contract that way, but I did see a benefit to certain parties; about three weeks after this last conversation, I see Mr. Lydecker, and he came to me and told me that that little misunderstanding between me and the colonel was all settled; I asked him, "how so?" well, he told me the colonel had told him, yesterday, to endorse that \$225 on the back of the receipt; I told him I didn't see that that mended the matter any, it only confirmed what I charged them with—I believe that was about the end of the matter; I was brought before the commissioner here by subpœna; I know a man named Hawkey, at Hackensack—he was called a recruiting agent there; I believe he took charge of the substitute business; he was recognized by the county as recruiting agent; I rather think he was paid in two ways; he always took the hand-money for recruits, and I guess sometimes took part of the bounty; I do not know whether he was paid by the county besides; I had a son drafted—he was never called on—he was willing to go, and wouldn't let me get a substitute for him, although I wanted to do so; the quota for Bergen county, under the nine months call, was 334, I think between 330 and 340; this call was made in the summer or spring of 1862; under the next call, the quota was 448, I think—this is called the July call of 1864; under this last call, I never could get the number from our committee—they placed it at different figures, from 600 to over 700; on recollecting again, I think the quota of 334 men, above spoken of, was under a call in 1863; these recruiting agents are called "brokers," I believe.

Cross-examination by Mr. Knapp.

Quest. In your direct examination, you have stated that your son was drafted under the last call of the president for soldiers, and was willing to go—would he have gone without the bounty, or would he have expected the bounty offered by the county to drafted men or volunteers?

Ans. I suppose he would have expected the bounty, though he never said whether he did or not; my belief is he would have expected it; he said he was no better to go than other men that were drafted.

10

Quest. You have detailed, in your direct examination, conversations with different persons respecting the contract made between the recruiting committee and Mr. Scoby at the Astor House, under which nine men were furnished to the county—do you believe that either Mr. Ackerson or Mr. Lydecker, or any other person on behalf of the committee, ever derived any pecuniary benefit therefrom?

Ans. After the contract was taken from Mr. Scoby, Mr. Lydecker and myself had a conversation about that contract; he had taken a receipt for \$500 a man for nine men, and I asked him why the contract was made in that way, and only pay \$475 in reality for the men; he said, if that was so, the \$25 per man would go to the credit of the county; he said he was not present when the contract was made, and if there was anything wrong about it, I must talk to Col. Ackerson, he made the contract; about three weeks after that, I spoke to the colonel about it; the colonel told me the contract was made for \$500, and they only paid \$475 for the men—the county would get credit for the balance; about two or three weeks after that, Mr. Lydecker told me that that little mis- 30 understanding or difficulty between me and Col. Ackerson was settled, or all satisfactory; I asked him, “how so?” he said the colonel told him the day before; I saw him endorse the \$225 on the back of the receipt—that was about all that passed between us then; I know nothing but what Mr. Lydecker told me about the receipt; I never said it, but I suppose it was so; I rather think that the colonel produced the receipt before the board of freeholders with the endorsement upon it; I did not examine the receipt, but I think it was so.

Subscribed and sworn, at Jersey City, this May 25th, 1865,
before me.

J. DIXON, jun., S. C. C.

State of New Jersey, county of Hudson, ss.—*James H. Beatty*, being duly sworn, on his oath says—I reside in Hackensack township, Bergen county, and am forty-four years of age; I know Richard Hawkey, of Hackensack, and Colonel Ackerson; I applied to Hawkey for a substitute in September, 1864; he said he would try and get one for me; 10 afterwards he told me he had got one for me; I asked what he had to pay for him; he said \$1050; he said he had made nothing out of that; I asked him what his charge was for getting one? he said, “generally \$25 each,” which I agreed to pay him; it was understood he was to be a three years’ man; I asked him if he wanted the money then; he said “No, not until he got me my papers;” I called upon him on the Monday following at his house; he then said there had been some mistake in putting in the man he intended for me—that instead of putting him in for three years, 20 they had put him in for one year, when he was absent; I asked him if it was going to cost him any less over and above the bounty; he said “No,” and then I paid him \$250, and gave him a receipt for the amount I was entitled to from the county—I think this amount was \$600, making \$850 for the substitute; the county bounty for three years’ men was \$200 more than for one year’s men; at the same time he remarked, that he hadn’t made anything out of it; I remarked that that was not my fault, that I did not want a one year man; I also asked him, two or three times afterwards, if he made 30 anything out of it, and he said, “No;” I asked Mr. Jeremiah Demarest, the deputy provost marshal, to make some inquiries about it, and he told me that he had learned that no man was put in the day my man was put in that received over \$700.

JAMES H. BEATTY.

Subscribed and sworn, at Jersey City, this May 25th, 1865,
before me.

J. DIXON, jun., S. C. C.

State of New Jersey, county of Hudson, ss.—*Elisha Ruckman*, being duly sworn, on his oath says—I am the prosecutor in this suit; live in Harrington township, Bergen county, and am fifty-two years old; this suit is brought by me on principle to resist a wrong—I have no other motive; I am able to pay the assessment, but resist the assessment on account of principle; I voted for the presidential electors of Abraham Lincoln last fall; I always opposed raising men by paying bounties, and advocated the drafting of those who would not volunteer; John Herring was one of the chosen 10 freeholders from Harrington township; I had a conversation with him about these bounties, and why it was they got up meetings to give bounties; he told me they did not want to let the men go out of the county, they'd rather buy the men; he was one of the signers of the call for the first meeting to give bounties, and made a speech in our township in favor of giving bounties; I told him I was opposed to it, and that what didn't volunteer had best to be drafted; that, get them where they would, it was committing a wrong on the place they got them, and it all the time kept our enrollment up to 20 what it was on the first call, and caused the amount of our bounty tax to be higher than it would have been if they had gone out of the county, and that made it a wrong on the taxpayers; he said he would rather buy the men, and pay the money—this call of men in December, 1864; I had an able bodied young man living with me, about twenty-six years of age, named James Best; he was drafted, and said he was willing to go; I agreed with him that I would see about getting his bounty paid to him, and would continue his wages to him while he was in the army, and he agreed to 30 go, but was never called on; I asked Mr. Lydecker about him, and he said they did not take any man from the county—there was plenty of men in the county to fill the call, if a draft was made; I objected to this tax assessment on me before the commissioners of appeal on the fourth Tuesday in November last, and they decided against me in about two or three minutes without time for any consideration; I objected before the commissioners that the government called for men, and neither state nor county could refuse to give men, and levy a tax to buy them elsewhere; the bounty 40

I promised Best I would assist him to get was his United States government bounty and his land warrant after his time was out and he was honorably discharged.

ELISHA RUCKMAN.

Subscribed and sworn to, at Jersey City, this May 25th, 1865, before me.

J. DIXON, jun., S. C. C.

The examination having been adjourned to May 30th, 1865, at the same hour and place, it then and there proceeded
10 as follows, in presence of Messrs. Jackson and Knapp, counsel for the respective parties.

State of New Jersey, Hudson county, *ss.*—*Elisha Ruckman*, having been recalled for cross-examination by Mr. Knapp, testified thereon as follows—The first meeting of which I had any knowledge, held in our township respecting the raising of men in paying of bounties, was after the call for the nine months' men in 1862; I saw John Herring's name and some others; I don't remember as to the poster calling the meeting; Mr. Herring stated the object to be to consult
20 about raising bounties—I was present at the meeting; Mr. Herring stated that the proposition was to give the volunteers for nine months \$75 a-piece, to be given by the township; I cannot state what the meeting did resolve on—I didn't stay until the meeting adjourned; I heard Mr. Herring put the question, whether the \$75 should be paid, and state that it was carried; he stood up on a stand higher than the rest, and addressed the meeting; I do not know whether he presided; I can't remember that there was any one else
30 wasn't; I did not take any part or interest in the deliberations of that meeting on the subject of bounties; I took no part, either openly or in conversations with individuals, in advocating or advising the giving of bounties; my opinions and views were at that time adverse to the giving of bounties by counties or townships; I was opposed to my township giving any bounties at that time; I made no expressions of any other opinions at that time; the conversation I speak of in my direct examination with Mr. Herring, on the

subject of bounties, was had since Mr. Herring was here as a witness; he said they did not want to let the men go out of the county, but would rather buy the men, and pay the money—Mr. Herring and I were conversing alone, although persons were about us in the car, and could hear us, when he said “they’d rather buy the men;” I don’t know whom he spoke for besides himself; the man living with me who was drafted did not go, because he was never called for; I don’t know by whom he ought to have been called for, or why he was not; Col. Ackerson and Mr. Lydecker told me they did not take any men by draft from the county under the last call; I suppose it rests with the United States military authorities to call for men after they are drafted; I don’t know whether the United States authorities gave time to the different municipalities, after drafting, to raise men by volunteering; Mr. Ackerson or Mr. Lydecker did not tell me the reason why they did not take any men by draft from the county under the last call, and I don’t know the reason; the drafted man living with me never went—he is not living with me now; Mr. Lydecker did not tell me they did not take any volunteers from the county, but any drafted men under the last draft; I have no knowledge that the board of freeholders, or any persons engaged in enlistment in the county, ever gave any greater inducement to persons outside of the county to enlist than they did to those inside; I suppose the consideration they offered for volunteering was the bounties they promised to pay; I do not know that they made any discrimination between non-residents and residents of the county in reference to bounty; what I say about the consideration of my application by the commissioners of appeal, I mean to say they did not give it any time for consideration—they passed so quick; the intention of my testimony was, that they did not give it sufficient time for consideration, as I thought; I don’t mean to be understood as saying that they did not deliberate upon it—I mean to say simply that they came promptly to their decision; I have had a conversation with the defendant, Mr. Demarest, since this examination has been going on; I spoke to him in respect to the witnesses to be offered by him in this case; I did not request him not to have Col. Ackerson sworn as a

witness in this case; I told him that unless he subpoenaed Col. Ackerson, I would not allow him to be sworn; I did not request or express the desire that Col. Ackerson should not be sworn; I did not say, that under the present state of the testimony, I had Col. Ackerson in a fix, and unless he was sworn, I could keep him there, or words to that effect; the conversation of which I speak was near the mill, and within a week ago—I think it was since the last examination here on the 25th; I did state to him that, as the evi-
 10 dence then stood, Col. Ackerson had taken receipt for more money than he had paid; the reason of my telling him that, he was my opponent; my object in telling him was to let him know the fact; I expected, or desired, to accomplish no purpose in telling him of that fact; this conversation took place about two miles from my house, and within two hundred feet from the defendant's house; I communicated it to him, so that he might use his discretion in putting Col. Ackerson on the stand, and if he did not put him on I would object to him; I did not want any volunteer testimony;
 20 after the evidence was taken, which showed Mr. Ackerson had taken receipts for more money than he had paid, I said to the attorney of the defendant in *certiorari*, before the commissioners, I don't remember whether I made any communication to the defendant's attorney on the subject of Col. Ackerson's examination; I never heard yet that the county had received credit for this excess of money covered by the receipts; I have heard Mr. Post say that he heard that it had been put on the back of the receipts; I supposed that Col. Ackerson and Mr. Lydecker had received it for their
 30 own benefit at the time I made this statement; I think I had then no knowledge or information to the contrary.

Re-direct examination by Mr. Jackson.

This matter of the alleged frauds of the recruiting committee of Bergen county first came to my knowledge since the 12th of May, and, I think, since we commenced taking testimony.

Re-cross examination by Mr. Knapp.

The alleged frauds of which I speak refer to the \$25 matter spoken of by Mr. McGuire and others—that is the only matter I refer to; I mean the contract with Mr. Scoby, in December last, and its following consequences.

ELISHA RUCKMAN.

Subscribed and sworn, at Jersey City, this May 30th, 1865, before me.

J. DIXON, jun., S. C. C.

Mr. Jackson objects to so much of the foregoing cross-examination of Mr. Ruckman as refers to his conversation with Mr. Demarest, on the ground that it was not a proper subject for cross-examination.

State of New Jersey, county of Hudson, ss.—*Levi Scoby*, being duly sworn on the part of the plaintiff, deposes and says—I reside in Colt's Neck, Monmouth county, New Jersey; I am thirty-four years of age; I made a verbal contract with the Bergen county recruiting committee at the Astor House, New York; Mr. Ackerson and Mr. Lydecker were present at that time; I met Col. Ackerson, by appointment, at the Astor House, at a certain day, I think about the 20th of December last; I offered to furnish them one hundred men for the sum of \$500 each, less \$25 per man—they agreed to give it; this \$25 is sometimes called by men filling quotas a "rake;" I proceeded to fill the contract; I do not know how many men we furnished, but the other partners told me we furnished nine men, which I found to be correct; the members were Vankirk, O'Neil, Whildey, McGuire, and myself; at the time the president's proclamation came out ordering the draft, and men became scarce, and we could not get them for the price we had been paying, the Bergen county committee became anxious to have their quota filled, and I told them, if they would hold on, I could fill the quota, as I thought men would become more plenty, and we could fill our contract; after they withdrew the contract from me, they made a contract with sheriff Allen; sheriff Allen was not a partner of our firm at the time of the Astor House contract, but became one shortly

after, and participated in the profits or losses of the nine men; the firm comprising the second firm were sheriff Allen, Patterson, and Britton & Kahnweiler, in addition to the former firm; the members of the last firm participated in the profits of the second contract; I could not say that I offered, in July last, to furnish three hundred men at \$600 per man; one three years' man does not equal three one year's men; if the government calls for one year's men, and a three years' man is furnished, his surplus of time is credited 10 on a future call; in July last, I asked McGuire if he would not go and see Col. Ackerson; I think McGuire did go and see him, and I think Col. Ackerson had made his arrangements.

Cross-examination by Mr. Knapp.

There was no definite time fixed for the furnishing these men, as I understood it; Mr. Ackerson or Mr. Lydecker asked me how soon I thought we could furnish the men—I said within ten days, and I thought we could, if the order of the president that appeared that morning did not affect the 20 recruiting; Mr. Ackerson and Mr. Lydecker probably parted with the expectation of having the men furnished in that time; I could not say within what time after the meeting at the Astor House the nine men were furnished—it might have been fifteen days—I am not positive; Col. Ackerson seemed restive as to having the men put in; I told him, if he could make more advantageous arrangements, to do so, as I would not hold him to his contract—(objected to); I think we could not have filled the contract at that price before the time the draft was ordered without a loss; I could 30 not say who was to be benefited by the rake of \$25 per man—I only knew the men I was talking to; Col. Ackerson then said, I am to infer that you will furnish one hundred men for \$475 per man; I told Col. Ackerson I would take the contract for \$500 per man, less \$25 per man; there was no mention made as to who was to be benefited by the \$25; I was invited to Hackensack by judge Post; I had an impression, just after the Astor House meeting, that judge Post was to have a share of the \$25; I think Col. Ackerson said he would go and call judge Post; I do not know whether

he went to call him or not; I supposed, at the time, that judge Post was a party to the contract; the only talk or controversy I ever heard about the matter arose out of the claim of a share by judge Post; Mr. Ackerson was not present at any conversation between judge Post and myself about the \$25 matter; most all of my contracts with committees for the last six months have been made by parties to some benefit to committees, and I therefore put my offer in that way; I did not understand that this committee wanted a reduction for their benefit, either asked for or intimated; 10 I made my offer from custom with other committees.

Re-direct examination resumed.

Judge Post never asked me for any of this "rake;" some time after the contract was taken out of my hands, I asked judge Post if the other members of the committee had given him a share of the "rake?" he answered they had not, but, if they had, he would have handed it over to the freeholders.

LEVI SCOPY.

Sworn, at Jersey City, this May 30th, 1865, before me. 20

J. DIXON, jun., S. C. C.

Depositions of Defendant.

NEW JERSEY SUPREME COURT.

The State (Elisha Ruckman, prosecutor,) } <i>vs.</i> Peter A. Demarest, collector of the town- ship of Harrington, in the county of Bergen.	}	<i>On certiorari to remove assess- ments of taxes.</i>
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Depositions taken in the above stated cause before me, J. Dixon, jun., a Supreme Court commissioner, at the office of A. S. Jackson, esq., No. 7 Exchange Place, Jersey City, on the part of the defendant.

State of New Jersey, county of Hudson, *ss.*—*Garret G. Ackerson*, being duly sworn on behalf of defendant, on his oath says—I am director of the board of freeholders of Bergen county, and have been such since May 11th, 1864; I was a member of the board for one year previous; I was not a member of the board under the call for nine months' men; after that call was made, and finding that the men would have to volunteer or be drafted, the question arose with
 20 our people, generally, how we should fill the county quota of 616 or 618 men; I at that time was the commandant of an independent battalion, composed of four uniform companies; two of the captains of those companies called on me, and informed me that they and their men were ready to go by volunteering, in preference to being drafted, if the county or township would give them a bounty; the board of freeholders convened a few days afterwards, and standing as I did with a knowledge of those men, I called upon Mr. Knapp, the defendant's counsel now, and requested him to
 30 go with me before the board of freeholders, and hit upon some plan by which we could raise bounty money; we did go before them—we both talked before the board; I gave the board the information that I had with regard to these military men; the board showed a disposition to do most anything, but considered they hadn't the legal power to raise

money for such purposes, but eventually voted to offer a bounty of \$75 per man, provided the several members of the board would, in their respective townships, call meetings of the inhabitants of the several townships, and agree, by vote, to raise the other \$75, making \$150 per man, and with a further understanding that their wealthiest men would join in a note to an amount equal to their proportion or quota of expense; the freeholders went home, and I believe, with perhaps an exception of one or two small townships, all called meetings in their several townships, and of those 10 meetings all agreed to raise money, but of unequal amounts in different townships; some made it up to \$150, the most was \$200, and one, Hackensack, offered \$200 bounty and \$6 a month for the family—this includes the \$75 voted by the county freeholders; some few days after that, I think a week after the meetings of the freeholders, there was a county meeting, and on account of the unequal amounts voted by the townships, this meeting recommended the board of freeholders to make it \$200, uniform through the county, which was done, except the township of Hackensack gave, besides, 20 \$6 a month to the family, and at that meeting the leading men agreed to join in the notes to raise the money, on which notes were prepared, but never used; the board of freeholders afterwards agreed to make it \$200, and so instructed their finance committee; the finance committee requested me to assist them in filling their quota; I went round to each one of the armories, and every one of the companies, as a company, with other outside recruits, volunteered—I can't say that each member did; the people in our county furnished the money to the finance committee, and took a 30 county note; some of the volunteers took those notes to an amount sufficient to pay all, less a few thousand dollars, and the balance was borrowed from the state treasury, on the note of some of the leading men of the county, and afterwards paid by the county; at the next session of the legislature, application was made, and an act passed authorizing the issuing of county bonds to pay off the temporary indebtedness, and the county was authorized to levy taxes to pay them; this matter of raising bounties was approved by the inhabitants of the county with singular unanimity; the act 40

to which I refer was approved April 11th, 1863; the next order of the board of freeholders for raising money to pay bounties, was made on August 25th, 1863—this was for three years men, under a call of the president, previously made; the county quota was 342; the men were raised by volunteering for a bounty of from \$250 to \$350; in the reports of the board of freeholders, made in 1863, 1864, and 1865, will appear the number of men raised by the county, the amount of bounties paid, and of bonds issued under the various
10 calls; on March 10th, 1864, an act was passed by the legislature providing for the issuing of bonds and the raising of money to pay bounties for volunteers and soldiers that had been or should thereafter be enlisted in the United States service, under any calls upon the county, and the levying of taxes to pay the same by the county; I have had under my supervision the expenditure of moneys to pay bounties for the county since May, 1863—all that during that time has been paid has come under my personal supervision; the
20 amount of those expenditures is nearly \$1,000,000; this money has been paid only for men required to be raised by the county under calls of the president of the United States; we have never, to the best of our knowledge, paid for any man for whom the county has not received credit on her quota; the men were all obtained at the lowest possible rates at which we could contract to get them; we had members of our committee at different places hunting up men directly, without the interposition of brokers, and got a good many in that way, and paid them their money into their own hands, and took their individual receipts; we got one entire organ-
30 ized battery of 139 men from the authorities of Jersey City, because they had too many, and we paid these men the full bounties directly, and took their receipts; when pressed by approaching drafts, we were sometimes compelled to go to bounty brokers, or we could not have filled the quotas, but in these cases we always took care to get the men; on another occasion, we got 23 men right in camp, who were to go to Cape May's credit, and paid them directly; whenever a man in the county would enlist, we got him, and took him free to Morristown for examination; the amount of money
40 ordered to be raised by the county tax, and assessed upon

the county for bounty purposes last year was \$125,000; this is the assessment in question under the *certiorari*; about \$25,000 of this was to pay the interest on the outstanding indebtedness of the county for bounty purposes, and the balance was to pay so much of the principal; the bounty bonds generally are payable at or before a fixed time, at the option of the county; the *Exhibit* marked *D 1* is a copy of a resolution passed by the board of freeholders, at their annual meeting in 1864.

I am the person who made the Astor House contract with 10
 Mr. Scoby, spoken of; I had been solicited to make a contract with Mr. Scoby, by judge Post, before that time; Mr. Scoby and judge Post called upon me at Hackensack; I informed them that the finances of the county were in such a condition that I could not then make a contract for volunteers; the county then had a floating debt of \$80,000 unprovided for; I however made an appointment to meet them a week afterwards, on December 20th, 1864, at the Astor House; on that same December 20th, I had an appointment with our collector, to meet him in Jersey City, to procure the finan- 20
 cial and necessary, before going to meet them in the Astor House; Mr. Lydecker, the collector, and myself procured the means required to warrant our making a contract; Mr. Lydecker and myself then went, and met Mr. Scoby and judge Post at the Astor House; while there, and after conversing with several gentlemen, I tapped Mr. Scoby on the shoulder, and said, "it's time we talked business;" he and I then went to the northeast corner of the bar-room of the Astor House, when I said to Mr. Scoby, "what can you furnish us 100 men for, the lowest farthing, and within what 30
 time?" he said, "I'll furnish you 100 men at \$500 a-piece, and I'll make it an object of \$25, and I'll furnish them in ten days, if this call of the president don't interfere with me;" I said to Mr. Scoby, "then I'm to understand that you offer to furnish Bergen county with 100 men at \$475 within ten days;" he said, "no, I can't do that, I've made some other contracts;" he was then going to explain what they were, but I stopped him; I finally closed the contract with him for him to furnish 100 men within ten days, making it an object of \$25, without saying who that \$25 was to go to. 40

We waited some two weeks; Mr. Scoby had no men; the third week Mr. Scoby wrote to us that he had some men; I was sick, and sent Mr. Lydecker to Trenton to pay for them; he had then furnished us only nine men; Mr. Lydecker paid for them, and I met him at Jersey City on his return; he showed me a receipt for \$500 per man, and asked an explanation from me in relation to the \$25; I asked him whether he had received the money; he said no; I told him the county had then
 10 made \$225, and he must endorse on the back of the receipt that fact, which was my original intention; I always regarded this contract as one for \$475 per man; after paying the bounty for the men credited to the county on each call, and the necessary expenses attendant thereon, I never directly or indirectly received one cent, and I believe that no member of the finance committee or the collector ever received one cent, directly or indirectly, except such fees as were allowed to us and credited in open meetings of the board of freeholders, and that unanimously; and I never made any
 20 contract for troops, nor have I ever been cognizant of any contracts for troops out of which I expected to make, directly or indirectly, one cent over and above such fees; my fees for services during the whole time have amounted to less than \$1000.

At the time when I directed Mr. Lydecker to endorse the \$225 on the back of the receipt, he told me that judge Post had made a claim on him for one-third of \$225, saying that the judge had intimated that the \$225 was to be divided between the judge, Mr. Lydecker, and myself; I then asked
 30 Lydecker if the judge thought I was a fool; afterwards, while in Trenton, Lydecker again informed me that the judge had again made a claim on him for the one-third; I told Lydecker that he should send the judge to me, and I'd give him "Hail Columbia;" I saw the judge in Trenton twice afterwards, but he did not speak to me about the matter; afterwards, when I was in Trenton in Senator Holsman's room, judge Post came and called me outside of the door, and said, "about those men of Scoby's, you have a receipt for \$500 per man, and paid but \$475;" I said yes;" judge then said, "the un-
 40 derstanding between Scoby and me was, that that \$25 a man

was to be divided between Corneil (meaning the collector, Lydecker,) you and me—and then I said, “judge, if you think that I, standing, as I do, guardian of the county, would do such a thing as that you are mistaken in your man;” the judge said, “well, you have your receipt for \$500;” I said “yes, and the county has the benefit of it;” he then left me, and I returned to the room.

The reason why we gave up the contract with Scoby, and made the contract with sheriff Allen, was because Scoby was not furnishing the men as he had contracted to do; he had 10 agreed to get us 100 men in ten days, and in three weeks he got us but nine men, and our people were constantly pressing us to fill the quota, and the price of men was constantly rising, and we found it necessary to make a contract with a man who was likely to fulfil it, and who had theretofore filled his contracts with us and others.

G. G. ACKERSON.

Sworn and subscribed, at Jersey City, this June 1st, 1865, before me.

J. DIXON, jun., S. C. C. 20

New Jersey Supreme Court.

November term, 1865.

The State—Elisha Ruckman, prosecu-
tor,

vs.

Peter A. Demarest, collector of the
township of Harrington.

} *On certiorari to re-
move assessment
for taxes.*

Opinion of Judge Vredenburgh.

VREDENBURGH, J. This *certiorari* was brought to set aside the assessment of taxes for state, county, and township pur- 30
poses, and for school and road taxes for the township of Har-
rington, for the year 1864, made on the goods and lands of
the prosecutor.

That part of the tax assessed to pay bounties for volunteers

is the only part complained of. This, as assessed upon the real and personal property of the prosecutor, amounts to the sum of about \$415.

The first reason assigned for reversal is, that the commissioners of appeal refused to entertain or consider the objections made by the prosecutor against the assessment.

This reason does not appear to be sustained by the proof.

The 8th section of the act concerning taxes, *Nix. Dig.* 843, gives the right to any one thinking himself aggrieved by any
 10 assessment to appeal to the commissioners of appeal; and the 49th section of the same act, *Nix. Dig.* 849, provides that the commissioners, after due examination of the facts and consideration of the case, shall give such judgment as shall be agreeable to principles of justice.

This reason, as assigned, is not that the commissioners did not decide rightly, but that they refused to entertain or consider the objections made by the prosecutor.

The evidence of the prosecutor upon this point is, "I objected to this tax before the commissioners of appeal, that
 20 the government called for men, and that neither state nor county could refuse to give men, and levy a tax to buy them elsewhere, and they decided against me in about two or three minutes without time for any consideration. I do not mean to be understood as saying they did not deliberate upon it. I mean to say simply that they came promptly to their decision." When a judicial tribunal comes promptly to a decision, it does precisely the opposite thing from refusing to entertain or consider the objections made. Instead of refusing to do so, it does so immediately.

30 The second reason assigned for reversal is, that the assessment is unequal, unjust, and oppressive. But, in the first place, it is not shown, by any evidence, in what way the assessment is unequal, unjust, and oppressive. But even if it was, so is more or less every assessment. Besides, these matters are the proper objects of review before the commissioners of appeal; and it appears, by the case, that the prosecutor did appeal to them, and that they decided against him, and their decision, by the very terms of the act, is final and conclusive.

40 The third reason assigned for reversal is, that the assessment was arbitrarily made without warrant of law.

The assessment was made under a resolution of the board of freeholders of the county of Bergen, at their May meeting in 1864, ordering \$125,000 bounty money raised for county purposes.

About \$25,000 of this assessment was to pay the interest on the outstanding indebtedness of the county for bounty purposes, and the balance was to pay so much of the principal.

The county of Bergen was legally compelled to furnish soldiers to the United States to suppress the late Southern 10 rebellion, by a draft, if necessary, for that purpose.

The draft could be legally avoided by the required number of men volunteering from that county. The board of chosen freeholders, to avoid the necessity of the draft, offered and paid money to volunteers until they obtained the requisite number. The money thus paid was obtained by borrowing, and it was to pay the interest and part of the principal of such indebtedness, that that order of the board of freeholders, and this assessment under it, were made.

This gives rise to two questions—first, was the board of 20 freeholders authorized by law to make this order; second, if they were, was the assessment in pursuance of it.

First. Was the board authorized by law to make this order? The authority is claimed for the board under the act of our legislature, entitled an act to authorize the board of chosen freeholders of the county of Bergen to raise money, issue bonds, and for other purposes, passed March 19th, 1864.

Pam. Laws 1864, p. 207.

This law, by its terms, does give power to the board of freeholders to order the raising of this \$125,000 by taxation. 30

The only question which can be raised in regard to it is, was it constitutional?

Does it, in the first place, infringe any provision in the constitution of the United States, or any act of congress passed in pursuance thereof? We have not been pointed to any such infringement. The constitution gives power to congress to raise and support armies, and to provide for calling forth the militia to execute the laws of the Union, and suppress insurrections. Under these constitutional provisions, congress had passed laws to call out certain propor- 40

tions of the militia of Bergen county. Under these calls, Bergen county had, and was still furnishing the men called for. The general government preferred having them by volunteering, but in case they could not so get them, they must have them by draft. Bergen county preferred to send them as volunteers. The state statute in question was passed to enable the county authorities to raise bounties by taxation to procure such volunteers, and the particular tax now in question was imposed to pay such bounties. The testimony
 10 shows it was not imposed to exempt men from going to the war, but, on the contrary, to induce them to go. In all this, so far from seeing anything antagonistic to the laws and constitution of the United States, I see nothing but what is in sympathy and aid of them all.

Nor do I see anything in the state law, and this tax under it, antagonistic to the state constitution. Without expressing any opinion as to whether that clause of the state law providing for the payment of commutation might infringe upon the law of congress, there is evidently no collision be-
 20 tween it and either the state constitution or the law of congress, so far as paying bounties for volunteers is concerned. The state legislature has general powers of legislation, and those who set up that any particular law is unconstitutional must show it clearly. Here the legislature have given power to this municipality to tax to pay bounties for volunteers legally called for by the general government. This is clearly within their powers of ordinary legislation, and all arguments as to this tax being unjust, unequal, arbitrary, and oppressive are properly addressed to the discretion of the legislature,
 30 and upon which its action is final.

These considerations are all beyond the scope of judicial inquiry.

The assessment must be affirmed.

New Jersey Supreme Court.

November term, 1865.

Peter A. Demarest, collector of the township of Harrington, in the county of Bergen, <i>ads.</i> The State (Elisha Ruckman, prosecu- tor).	}	<i>On certiorari to remove assess- ment of taxes for 1864.</i>
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The court, having heard the argument of counsel upon the reasons assigned for setting aside said assessment, and upon the evidence therewith adduced, and being of opinion that said assessment is not repugnant to the constitution or laws of the United States or of this state, but is valid and lawful, do order, that the same be affirmed as valid and effectual in law, with costs to be taxed.

On motion of

M. M. KNAPP,
Att'y for defendant.

The State—Elisha Ruckman, prosecu- tor, <i>vs.</i> Peter A. Demarest, collector of the township of Harrington.	}	<i>On certiorari. (November term, 20 1865.)</i>
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A writ of error having been allowed to remove the judgment of this court, in this cause, to the Court of Errors and Appeals, it is ordered, that a return thereto be made according to law.

On motion of

A. S. JACKSON,
Att'y of prosecutor.

Exhibits on part of Plaintiff.

EXHIBIT P 1.

The director of the board then stated the object of the meeting, which was in consequence of the inability of the finance committee of the board to obtain a loan of so large an amount as \$30,000, ordered to be raised at a previous meeting of the board, simply upon a county note, signed by the director of the board, the whole matter of raising money for volunteers being supposed to be illegal. Some other
10 means were necessary to be raised in order to raise the required amount, and we suggested this as the most likely method that the freeholders from the different townships, in connection with their respective township committees, take a note, signed by the director of the board, with the county seal attached, to the amount of bounty that each township was required to furnish, according to the quota of volunteers that each had to send, and obtain thereon the signature of as many of the influential and responsible men in their respective townships as they could, they placing their names
20 first thereon.

EXHIBIT P 2.

AN ABSTRACT STATEMENT

Of property, real and personal, taxable in the different townships in the county of Bergen, made by the board of assessors the 5th day of September, A. D. 1864.

NAME OF TOWNSHIP.	Number of acres.	Valuat'n of real estate.	Valuat'n of personal property.	Total valuat'n, less debt.	No. of polls.	Am't of poll-tax.	Bounty tax, exclusive of poll tax.	State tax.	County tax.	Poor tax.
Hackensack,	22,924	\$3,499,305	\$1,378,509	\$4,348,239	1,286	\$1,497	\$33,612.10	\$4,104.30	\$4,217.20	
New Barbadoes,	10,179	1,688,319	1,807,899	3,184,866	851	929	24,619.22	3,006.22	3,086.93	\$857.90
Franklin,	18,811	885,461	410,114	1,191,191	403	452	9,208.10	1,124.32	1,155.47	321.60
Washington,	19,155	1,078,175	529,430	1,443,211	521	571	11,156.22	1,362.22	1,399.81	389.40
Hohokus,	24,155	1,044,020	522,270	1,467,798	480	549	11,346.28	1,385.67	1,423.84	395.95
Harrington,	12,866	923,850	399,185	1,228,048	365	418	9,493.02	1,159.18	1,191.16	331.50
Saddle River,	8,547	636,115	295,400	850,209	229	263	6,572.32	802.72	824.63	229.75
Lodi,	7,488	784,287	258,573	975,191	460	518	7,538.42	920.41	945.90	263.40
Union,	6,550	667,672	208,910	778,412	199	240	6,017.32	734.71	755.06	210.50
Total,	130,675	\$11,207,204	\$5,810,290	\$15,467,168	4,794	\$5,437	\$119,563.00	\$14,600.00	\$15,000.00	\$3,000.00

ISAAC DEMAREST, New Barbadoes,
 PETER M. HOLDROM, Washington,
 GEORGE C. BRINKERHOFF, Union,
 LAWRENCE A. ACKERMAN, Lodi,
 JOHN Z. GOETSCHIUS, Franklin,

JACOB W. DOREMUS, Saddle River,
 CORNELIUS N. DURYEA, Harrington,
 ISAAC J. STORMS, Hohokus,
 DANIEL G. BOGERT, Hackensack.

EXHIBIT P 3.

To the Honorable the Justices of the Supreme Court of Judicature
of the State of New Jersey.

I, Peter A. Demarest, collector of the township of Harrington, in the county of Bergen, in obedience to the command of the within writ, to me directed, do hereby certify and send to you, the said Justices, the assessment made in said township upon the goods and lands of Elisha Ruckman, in said township, for state, county, township, school, and
10 road taxes for the year eighteen hundred and sixty-four, and the duplicate thereof, with all things touching and concerning the same, as within I am commanded, which appears by the schedule hereto annexed.

In witness whereof I do hereunto set my hand and seal, the twentieth day of February, eighteen hundred and sixty-five.

PETER A. DEMAREST, *Collector*. [L. S.]

Schedule.

Lands of Elisha Ruckman, situate in Harrington township,	
20	Bergen county, consisting, in the whole, of 1178 acres
	Valued at \$50,500 00
	Value of personal property, 3,500 00
	<hr/> Total value of real and personal estate, \$54,000 00
	Tax on real and personal estate, \$1 09½
	Road tax, 9
	<hr/> Total on every \$100, \$1 18½
	Value of real and personal property, \$54,000.
	State tax, 9½ cents, \$51 50
	County, ordinary tax, 12½
30	“ bounty tax, 77—89½ 483 30
	Township tax, 10½ cents, 56 70
	Road tax, 9 cents, 47 60
	<hr/> Total tax, \$639 10

I, Peter A. Demarest, collector of the township of Hackensack, in the county of Bergen, do certify the foregoing to be a true copy of the assessment made in said township of Hackensack upon the personal and real estate of Elisha Ruckman, in assessing the taxes for the year eighteen hundred and sixty-four.

PETER A. DEMAREST, *Collector*. [SEAL.]

EXHIBIT D 1.

Resolved, That the director appoint a committee of three members, consisting of Messrs. Ramsey, Conklin, and Huyler, to report what amount of money should be raised for 10 county purposes, who reported the following amounts, *viz*: state \$14,600, county \$15,000, poor \$3,000, bounty \$125,000.

Adopted by the board, and the foregoing amounts ordered raised.

Attest.

M. M. WYGANT, *Clerk to board*.

ANNUAL REPORT of the Finances of Bergen County, for the year ending May 11, 1864, which, by agreement of counsel, are to be printed as Exhibit D 2.

CORNELIUS LYDECKER, County Collector, in account with Bergen county, (Bounty Funds).

		DR.
1863.		
May 18.	To cash received of John H. Banta, being balance in his hands of money loaned by the county of Bergen, to pay bounty to nine months volunteers.....	\$2,394.20
10 July 6.	To cash received on bond issued to John C. Demarest.....	500.00
	To cash retained by order of finance committee, being 3 per cent. U. S. income tax, the collection of which was found to be unauthorized by U. S. laws, and afterwards refunded.....	116.62
1864.		
Feb. 1.	To cash received from Hackensack township.....	12,007.21
	" " Franklin " 	3,776.43
	" " Hobokus " 	4,317.71
	" " Harrington " 	3,690.35
	" " New Barbadoes " 	8,855.74
20	" " Lodi " 	2,991.57
	" " Saddle River " 	2,507.25
	" " Union " 	2,317.83
	" " Washington " 	4,554.92
May 4.	To balance brought from surplus revenue account.....	1,917.40
11.	" " Bond book No. 2, Sept. and Oct. loan, '63,	3,249.19
	" " Bond book No. 2, Mar. and April loan, '64,	5,892.52
		\$59,088.94
		37,176.01
	To balance.....	\$21,912.93

30 CORNELIUS LYDECKER, County Collector, in account with Bergen county, (Bounty Funds).

		CR.
1863.		
May 4.	By cash paid from May 18th, 1863, to May 11th, 1864, principal on bonds issued to nine months volunteers.....	\$18,794.03
	By cash paid county bonds, within same period.....	2,500.00
	" Interest on county and volunteer bonds, same period.....	9,230.37
	" Government tax refunded, same period.....	55.76
	" One volunteer accredited to Bergen county, October call.....	300.00
40	" Amount collector's fees at 1 per cent.....	308.80
	" To volunteers in excess of Nov. and Dec. loan, and interest on county notes and brought from Bond Book No. 3.....	5,987.05
		\$37,176.01

CORNELIUS LYDECKER, County Collector, in account with Bergen county, Bounty Funds, September and October Loan, 1863.

		DR.
1863.		
50 Sept. 2.	To gross amount loaned for bounty purposes, on county notes, (for which bonds have been issued), including money loaned temporarily from Hoboken City Bank.....	\$75,919.20
		72,670.01
	To balance.....	\$3,249.19

CORNELIUS LYDECKER, *County Collector, in account with Bergen county, Bounty Funds, September and October Loan, 1864.*

1863.		CR.	
Sept. 8.	By cash paid bounty to 220 volunteers, including recruiting fees and traveling expenses of finance committee.....	\$57,601.45	
Nov. 10.	By cash paid note to Hoboken City Bank.....	10,000.00	
	" discount thereon to Hoboken City Bank.....	64.88	
	" stamps on note.....	1.50	
	" for account book.....	2.25	
	" telegrams to Trenton.....	1.40	10
	" county notes and interest thereon.....	2,425.95	
May 11, '64.	" collector's fees.....	362.60	
April 1.	" interest on county notes, from date of issue to April, 1864, as by reference thereto will fully appear.....	2,188.10	
May 11.	By cash paid collector's fees at 1 per cent.....	21.88	
		\$72,670.01	

CORNELIUS LYDECKER, *County Collector, in account with Bergen county, Bounty Funds, November and December, 3d Loan, 1863.*

1863.			20
Nov. 16.	To gross amount loaned for bounty purposes on county notes, for which bonds have been issued.....	\$76,876.74	
1864.			CR.
Jan. 2.	By cash paid bounty to 243 men, including recruiting fees and traveling expenses of committee.....	\$79,481.54	
April 1.	By cash paid interest on county notes from date of issue to April 1st, 1864, as by reference thereto will fully appear.....	2,955.30	
May 11.	Amount of fees at 1 per cent.....	29.55	
	Amount of fees at $\frac{1}{2}$ per cent.....	397.40	30
		\$82,863.79	
		76,876.74	
By balance		\$5,987.05	

CORNELIUS LYDECKER, *County Collector, in account with Bergen county, Bounty Funds, April Loan, 1864.*

1864.			DR.
April 4.	To gross amount loaned for bounty purposes on county bonds, including money temporarily loaned from Mechanics and Traders Bank, Jersey City.....	\$112,340.00	
May 1.	To cash returned, 3 volunteers (unpaid).....	1,080.00	40
		\$113,420.00	
		107,527.48	
To balance.....		\$5,892.52	

1864.			CR.
April 13.	By cash paid bounty to 188 volunteers, including recruiting fees and traveling expenses of committee.....	\$74,978.16	
April 30.	By cash paid two notes to Mechanics and Traders Bank, Jersey City.....	30,000.00	
	By cash paid discount thereon.....	189.85	
	" " stamps.....	1.50	50
	" " county bond.....	1,800.00	
	" " telegrams to Trenton, Washington, &c.....	5.06	
	" " printing.....	9.00	
May 11.	" " collector's fees.....	543.91	
		\$107,527.48	

A STATEMENT of the indebtedness of the county of Bergen at the commencement of the fiscal year, May 18, A. D. 1863, together with the additional indebtedness incurred during said year, ending May 11, A. D. 1864, and also what amount thereof has been liquidated.

Volunteer bonds issued to nine months volunteers.....	\$43,971.37	
County bonds, (1st loan).....	80,365.00	
Loaned in September and October, 1863, (2d loan).....	65,919.20	
" November and December, 1863, (3d loan).....	76,876.74	
" March and April, 1864, (4th loan).....	82,340.00	10
	<hr/>	
	\$349,472.81	
Volunteer bonds of nine months volunteers liquidated.....	\$18,794.03	
County bonds liquidated.....	5,700.00	
	<hr/>	
	\$24,494.03	
Total amount of indebtedness at the commencement of the fiscal year	\$124,336.37	
Incurred since.....	225,135.94	
	<hr/>	
	\$349,472.31	
Total amount liquidated.....	24,494.03	
	<hr/>	
	\$324,978.28	20
Cash in hands of county collector.....	21,912.93	
	<hr/>	
	\$303,065.35	

ANNUAL REPORT of the Finances of Bergen county, for the year ending May 10, 1865, which, by agreement of counsel, are to be printed as Exhibit D 3.

CORNELIUS LYDECKER, in account with Bergen County Bounty Fund. DR.

	1864.		
	To balance in hand of last year's account.....		\$21,912.93
	Received from principal of surplus revenue.....		8,245.00
10	“ “ collector of Hackensack township.....		35,109.10
	“ “ “ New Barbadoes.....		25,548.22
	“ “ “ Franklin.....		9,660.10
	“ “ “ Washington.....		11,727.22
	“ “ “ Hohokus.....		11,895.28
	“ “ “ Harrington.....		9,911.02
	“ “ “ Saddle River.....		6,835.32
	“ “ “ Lodi.....		8,056.42
	“ “ “ Union.....		6,257.32
	“ proceeds of bonds issued under call of July 18th, 1864.....		362,919.50
20	“ proceeds of bonds issued under call of December 19th, 1864.....		234,270.00
			<hr/>
			\$752,356.43

CORNELIUS LYDECKER, in account with Bergen County Bounty Fund. CR.

Vouchers.		1864.		
1	By cash paid substitute of	John Ferdon.....	\$450	
2	"	Nicholas B. Ackerman.....	450	
3	"	Robert Baylis.....	450	
4	"	P. V. B. Demarest.....	450	
5	"	Joel E. Fisher.....	450	
6	"	W. R. Vermilye.....	450	
7	"	Lewis Irish.....	450	
8	"	Albert Terhune.....	450	10
9	"	Richard Terhune.....	450	
10	"	David Knowles.....	450	
11	"	Henry Koster.....	450	
12	"	Jeremiah Storms.....	600	
13	"	John W. Bogert.....	600	
14	"	Richard Van Wagoner.....	600	
15	"	Jacob C. Quackenbush.....	600	
16	"	Leonard Quackenbush.....	800	
17	"	Isaac Dixon.....	800	
18	"	Andrew H. Hopper.....	600	20
19	"	John Van Wagoner, jun.....	800	
20	"	James P. Jones.....	800	
21	"	Daniel W. Lozier.....	600	
22	"	Andrew D. Bogert.....	600	
23	"	Abraham G. Munn.....	800	
24	"	John M. Knapp.....	800	
25	"	Richard A. Terhune.....	800	
26	"	Frederick Wortendyke.....	600	
27	"	Robert J. G. Wood.....	600	
28	"	William Ferdon.....	800	30
29	"	B. Murray, jun.....	800	
30	"	John O. Grode.....	600	
31	"	William Dater.....	600	
32	"	George G. Ryerson.....	600	
33	"	John J. Zabriskie.....	600	
34	"	William Cronkright.....	800	
35	"	Henry C. Cronkright.....	800	
36	"	Charles Tanner.....	800	
37	"	Benjamin R. Miller.....	450	
38	"	Henry A. Hopper.....	600	40
39	"	John Truswell.....	800	
40	"	William Brinkerhoff.....	800	
41	"	Peter J. Ramsey.....	800	
42	"	Isaac W. England.....	600	
43	"	William N. Crane.....	800	
44	"	David B. Iverson.....	800	
45	"	Garret Z. Demarest.....	600	
46	"	John P. B. Westervelt.....	800	
47	"	John J. Anderson.....	600	
48	"	Thomas N. Cummings.....	600	50
49	"	Abraham H. Blauvelt.....	600	
50	"	Francis S. Miles.....	800	
51	"	George Y. Lozier.....	600	
52	"	James H. Beatty.....	600	
53	"	Allen Bloomer.....	600	
54	"	Abraham Dater.....	800	
55	"	Samuel B. Corning.....	600	
56	"	William B. Corning.....	800	
57	"	George W. Farlee.....	800	
58	"	John H. Winant.....	600	60

CORNELIUS LYDECKER, in account with Bergen County Bountv Fund. DR.

1864.

To amount brought forward..... \$752,356.43

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CORNELIUS LYDECKER, in account with Bergen County Bounty Fund. CR.

Vouchers.		1864.		
59	By cash paid substitute of	Daniel J. Demarest.....	\$800	
60	"	Jacob J. Demarest.....	800	
61	"	G. Myers Anderson.....	600	
62	"	Lucas J. Van Buskirk.....	600	
63	"	Leverett H. Sage.....	800	
64	"	Henry Van Buskirk.....	800	
65	"	Peter Zerman.....	800	
66	"	Abraham A. Ackerman.....	800	10
67	"	George Wall.....	800	
68	"	William H. Deronde.....	600	
69	"	Henry J. Zabriskie.....	800	
70	"	James Van Riper.....	800	
71	"	Henry E. Hopper.....	600	
72	"	James W. Deuel.....	600	
73	"	William C. Herring.....	800	
74	"	John Gillham.....	800	
75	"	John E. Lovett.....	800	
76	"	Samuel Taylor.....	800	20
77	"	Isaac H. Voorhis.....	800	
78	"	John B. Vanderbeck.....	800	
79	"	William B. Knapp.....	800	
80	"	Thomas Cooper.....	600	
81	"	John H. Paulison.....	800	
82	"	John W. Ackerman.....	800	
83	"	Isaac N. Voorhis.....	800	
84	"	Garret I. Demarest.....	800	
85	"	John P. Voorhis.....	600	
86	"	Daniel Ackerman.....	800	
87	"	Aaron G. Garrison.....	800	30
88	"	Jasper J. Westervelt.....	800	
89	"	Isaac Kipp.....	600	
90	"	Charles Blackman.....	800	
91	"	Jacob D. Van Emburgh.....	800	
92	"	David Terhune.....	800	
93	"	Isaac Wortendyke.....	600	
94	"	Abraham J. Demarest.....	600	
95	"	David Demarest.....	800	
96	"	John K. Demarest.....	800	
97	"	Jacob S. Moore.....	800	40
98	"	Eben Winton.....	600	
99	"	Richard Hopper.....	600	
100	"	Isaac D. Bogert.....	600	
101	"	William Huyler.....	800	
102	"	Ralph J. Demarest.....	800	
103	"	George Goetschius.....	600	
104	"	Abraham Lydecker.....	600	
105	"	John Christie, jun.....	800	
106	By cash paid	341 volunteers.....	220,052	50
107	"	United States stamps.....	340	
108	"	expenses attending volunteering agents, &c... ..	1,232.60	
109	"	hand money 118 volunteers.....	5,780	
110	"	Laird & Voorhis, transferring men.....	60	
111	"	R. R. Hawkey, recruiting fees.....	200	
112	"	Lewis Parker, drawing affidavits.....	10	
113	"	Morristown printing office.....	3	
114	"	expenses of finance committee.....	966.60	

Total cost of volunteers and substitutes, call of July 18, 1864... \$300,644.20 60

CORNELIUS LYDECKER, in account with Bergen County Bounty Fund.

(CALL OF DECEMBER 16, 1864.)

Vouchers.		1864.		
	1	By cash paid substitute of	John F. H. Demarest.....	\$500
	2	"	Adriance Van Brunt.....	500
	3	"	Cornelius D. Schor.....	500
	4	"	David I. Demarest.....	500
	5	"	Peter A. Blauvelt.....	500
	6	"	Tunis A. Haring.....	500
10	7	"	Stephen Van Brunt.....	500
	8	"	Richard Cook.....	500
	9	"	Hardy M. Banks.....	500
	10	"	Jacob J. Westervelt.....	500
	11	"	David D. Acker.....	500
	12	"	Ralph Durie.....	500
	13	"	Cornelius Ackerman.....	500
	14	"	Abraham C. Wortendyke.....	500
	15	"	Jacob Terhune.....	500
20	16	"	John P. Hopper.....	500
	17	"	James C. Demarest.....	500
	18	"	Henry D. Van Brunt.....	500
	19	"	William B. Dana.....	500
	20	"	Henry Levi.....	500
	21	"	Nicholas Van Emburgh.....	500
	22	"	David F. Haring.....	500
	23	"	Cornelius Terhune.....	500
	24	"	Francis W. Van Brunt.....	500
	25	"	Abraham A. Terhune.....	500
	26	"	William P. DeGraw.....	500
30	27	"	Seaman Carlock.....	500
	28	"	Benjamin Van Emburgh.....	500
	29	"	Peter P. Westervelt.....	500
	30	"	Albert S. Hopper.....	500
	31	"	John B. Wortendyke.....	500
	32	"	Garret Wortendyke.....	500
	33	"	Peter Konight.....	500
	34	"	Jacob A. Valentine.....	500
	35	"	Richard Shuart.....	500
	36	"	James Carlough.....	500
40	37	"	William H. Murry.....	500
	38	"	John C. Murry.....	500
	39	"	Bernard Winters.....	500
	40	"	William Y. Dater.....	500
	41	"	George I. Ryerson.....	500
	42	"	George F. Hosea.....	500
	43	"	George W. Sutherland.....	500
	44	"	John H. Hention.....	500
	45	"	Garret H. Van Horn.....	500
	46	"	John G. May.....	500
50	47	"	David Fisher.....	500
	48	"	Alfred Hassan.....	500
	49	"	Thomas A. Winter.....	500
	50	"	James G. Coe.....	500
	51	"	John Henry McElroy.....	500
	52	"	Peter B. Bush.....	500
	53	"	Jacob H. Bamper.....	500
	54	"	John R. Snyder.....	500
	55	"	Henry Cooper.....	500
	56	"	William H. Westervelt.....	500

CORNELIUS LYDECKER, in account with Bergen County Bounty Fund.

(CALL OF DECEMBER 16, 1864.)

Vouchers.	1864.		
57	By cash paid substitute of	N. T. Romaine	\$500
58	" "	James Christie.....	500
59	" "	William H. Christie.....	500
60	" "	John A. Demarest.....	500
61	" "	Garret H. Van Orden.....	500
62	" "	Jacob Brinkerhoff.....	500
63	" "	Cornelius Lydecker.....	500
64	" "	John H. Voorhis.....	550
65	" "	F. B. Nichols.....	550
66	" "	Michael Scrugger.....	550
67	" "	Abraham D. Demarest.....	550
68	" "	Jacob W. Van Riper.....	600
69	" "	Abraham A. Hopper.....	600
70	" "	Herman Terhune.....	600
71	" "	John Feiter.....	600
72	" "	John A. Storms.....	600
73	" "	John G. Haring.....	700
74	" "	William S. Zabriskie.....	700
75	" "	Stephen W. Berry.....	700
76	" "	Albert G. Winter.....	700
77	" "	Andrew G. Winter.....	700
78	" "	John Christie.....	800
79	" "	George G. Zabriskie.....	800
80	" "	John A. Ackerman.....	800
81	" "	Abraham Van Emburgh.....	800
82	" "	James Dushnap.....	800
83	" "	John G. Zabriskie.....	800
84	" "	Albert B. Winant.....	800
85	" "	Jacob T. Hopper.....	800
86	" "	Isaac A. Brinkerhoff.....	800
87	" "	John D. Ackerman.....	800
88	" "	Frederick G. Wortendyke.....	800
89	" "	Peter G. Hopper.....	800
90	" "	Thomas Eckerson.....	800
91	" "	Henry C. Storms.....	800
92	" "	John R. Van Dien.....	800
93	" "	William G. Christie.....	800
94	" "	Cornelius Cooper.....	800
95	" "	David W. Hill.....	800
96	" "	John Van Derbeck.....	800
97	" "	Samuel R. Demarest, jun.....	800
98	" "	John A. Haring.....	800
99	" "	William S. Banta.....	800
100	" "	S. Radcliff Commings.....	800
101	" "	Jacob Bell.....	800
102	" "	A. C. Davis.....	800
103	" "	David P. Patterson.....	800
104	" "	Richard Berdan, jun.....	800
105	" "	John L. Earle.....	800
106	" "	Samuel B. Haring.....	800
107	" "	Henry F. Kent.....	800
108	" "	Samuel D. Winter.....	800
109	" "	Benjamin Cole.....	800
110	" "	Peter W. Van Brunt.....	500

CORNELIUS LYDECKER, in account with Bergen County Bounty Fund.

(CALL OF DECEMBER 16, 1864.)

Vouchers.		1864.			
	111	By cash paid	Captain Hopper, 7 three year's men,	@ \$500.....	\$3,500.00
	112	"	George Toucy, 1 one	"	550.00
	113	"	" 1 one	"	550.00
	114	"	" 1 one	"	550.00
	115	{	Captain Durall, 17 three	@ \$515 }	17,680.00
			" 21 two	@ 425 }	
10	116	"	John Y. Dater, 1 one	"	550.00
	117	"	D. D. Hennion, 1 three	"	500.00
		{	C. Allen & Co., 23 two	@ \$675.....	15,525.00
	118	"	" 10 two	@ 700.....	7,000.00
		"	" 50 two	@ 625.....	31,250.00
		"	" 50 two	@ 650.....	32,500.00
	119	{	T. D. Hoagland, 2 three	@ 800.....	1,600.00
		"	" 7 one	@ 700.....	4,900.00
	120	"	Scoby & Co., 9 three	@ 475.....	4,275.00
	121	"	C. Allen & Co., 5 one	@ 500.....	2,500.00
20	122	"	George Toucy, 3 one	@ 525.....	1,575.00
	123	"	" 1 three	"	500.00
	124	"	" 1 three	"	550.00
	125	"	" 1 three	"	500.00
	126	"	David Hennion, 8 three	@ \$550.....	4,400.00
	127	"	" 4 three	@ 500.....	2,000.00
	128	"	" 16 three	@ 400.....	7,200.00
	129	"	" 1 three	"	550.00
	130	"	George Toucy, 1 three	"	425.00
	131	"	" 10 three	@ \$450.....	4,500.00
30	132	"	" 43 three	@ 500.....	21,500.00
	133	"	Allen, Mount & Co., changing men and discounts		23.81
	134	"	Nicholas Vreeland, hand money, three men.....		75.00
	135	"	E. Winton, printing.....		6.00
	136	"	Jacob D. Van Emburgh, transportation, etc.....		97.65
	137	"	G. G. Ackerson		100.00
	138	"	Counsel fees.....		250.00
	139	"	for certificates of credits at Trenton.....		10.00
	140	"	expenses of finance committee, including money paid in securing certificates.		558.95
40	141	"	R. R. Hawkey, furnish'g men and hand money..		1,630.00
	142	"	A. J. Van Saun, refreshm'ts finance committee..		60.50
Total amount of costs of volunteers and substitutes, under call of					
December 19th, 1864.....					\$236,241.91
Call of July 18th, 1864.....					300,644.20
Whole am't of bonds liquidated during fiscal year, under					
			1st call, 9 months men,	\$12,505.00	
		"	2d " "	4,400.00	
		"	3d " "	147,323.00	
		"	4th " "	12,800.00	
50	Interest paid on bonds during the fiscal year.....				\$177,028.00
	Collector's fees, one half of 1 per cent.....				30,398.13
					3,721.56
					\$748,033.70
	In hands of collector to balance.....				4,322.73
					\$752,356.43

RECAPITULATION.

1865.		<i>DR.</i>
May 11.	To balance in hand of last year.....	\$21,912.93
	“ from surplus revenue.....	8,254.00
	“ from the several township collectors.....	125,000.00
	Amount of bonds issued under call of July 18, 1864.....	362,919.50
	“ “ “ Dec. 19, 1864.....	234,270.00
		<hr/> \$752,356.43

		<i>CR.</i>	10
Costs of volunteers and substitutes under call of July 18, 1864.....		\$300,644.20	
Costs of volunteers and substitutes under call of December 19, 1864.....		236,241.91	
Whole amount of bonds liquidated during fiscal year.....		177,028.00	
Interest paid on bonds during fiscal year.....		30,398.03	
Collector's fees, one half per cent.....		3,721.56	
		<hr/> \$748,033.70	
In hand to balance.....		4,322.73	
		<hr/> \$752,356.43	

A STATEMENT of the indebtedness of the county of Bergen at the commencement of the fiscal year, May 11, A. D. 1864, together with the additional indebtedness incurred during said year, ending May 10, A. D. 1865, and also what amount thereof has been liquidated.

Total amount of indebtedness at the commencement of the fiscal year	\$324,978.28
Income since.....	597,189.50
	<hr/>
	\$922,167.78
10 Amount liquidated during the year.....	177,028.00
	<hr/>
Whole amount of bonds outstanding on the 10th day of May, 1865...	745,139.78
Cash in hands of county collector.....	4,322.73
	<hr/>
Whole amount of indebtedness of the county, May 10, 1865.....	\$740,817.05

AN ABSTRACT STATEMENT

Of property, real and personal, taxable in the different townships in the county of Bergen, made by the board of assessors the 5th day of September, A. D. 1864.

NAME OF TOWNSHIP.	Number of acres.	Valuat'n of real estate.	Val at'n of perso- nal pro- perty.	Total valuat'n, less debt.	No. of polls.	Am't of poll. ax.	County tax, ex- clusive of poll tax.	State tax.	County tax.	Poor tax.
Hackensack,	22,924	\$3,499,305	\$1,378,509	\$4,348,239	1,286	\$1,497	\$33,612.10	\$4,104.30	\$4,217.20	
New Barbadoes,.....	10,179	1,688,319	1,807,899	3,184,866	851	929	24,619.22	3,006.22	3,086.93	\$857.90
Franklin,.....	18,811	885,461	410,114	1,191,191	403	452	9,208.10	1,124.32	1,155.47	321.60
Washington,	19,155	1,078,175	529,430	1,443,211	521	571	11,156.22	1,362.22	1,399.81	389.40
Hohokus,.....	24,155	1,044,020	522,270	1,467,798	480	549	11,346.28	1,385.67	1,423.84	395.95
Harrington,	12,866	923,850	399,185	1,228,048	365	418	9,493.02	1,159.18	1,191.16	331.50
Saddle River,	8,547	636,115	295,400	850,209	229	263	6,572.32	802.72	824.63	229.75
Lodi,	7,488	784,287	258,573	975,191	460	518	7,538.42	920.41	945.90	263.40
Union,.....	6,550	667,672	208,910	778,412	199	240	6,017.32	734.71	755.06	210.50
Total,	130,675	\$11,207,204	\$5,810,290	\$15,467,168	4,794	\$5,437	\$119,563.00	\$14,600.00	\$15,000.00	\$3,000.00

ISAAC DEMAREST, New Barbadoes,
 PETER M. HOLDROM, Washington,
 GEORGE C. BRINKERHOFF, Union,
 LAWRENCE A. ACKERMAN, Lodi,
 JOHN Z. GOETSCHIUS, Franklin,

JACOB W. DOREMUS, Saddle River,
 CORNELIUS N. DURYEA, Harrington,
 ISAAC J. STORMS, Hohokus,
 DANIEL G. BOGERT, Hackensack,

NEW JERSEY COURT OF ERRORS AND APPEALS, of the term of November, in the year of our Lord one thousand eight hundred and sixty-five.

The State, (Elisha Ruckman, prosecutor,) plaintiff in error,

vs.

Peter A. Demarest, collector of the township of Harrington, in the county of Bergen, defendant in error.

In error to the Supreme Court.

Assignment of errors.

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Afterwards, to wit, at the term aforesaid, before the court aforesaid, at Trenton, comes the plaintiff in error, by Abraham S. Jackson, his attorney, and says—that in the record and proceedings aforesaid, and also in giving the judgment aforesaid, there is manifest error in this, to wit:

1. That the said Supreme Court determined that the judgment of the commissioners of appeal in cases of taxation, made in this behalf against the plaintiff in error, was final and conclusive: whereas, by law, the same, when based on 20 erroneous principles, is not final and conclusive.

2. And there is also error in this, to wit: that the said Supreme Court adjudged that the said assessment for taxes upon the goods and lands of the plaintiff in error, for the payment of bounties, was not unequal, unjust, or oppressive: whereas the same, having been made upon erroneous principles, is unequal, unjust, and oppressive.

3. And there is also error in this, to wit: that the said Supreme Court held that said assessment was not arbitrarily made and without the warrant of law: whereas the same 30 was so made.

4. And there is also error in this, to wit: that the said Supreme Court decided that the *whole* of said assessment could be made under the act entitled “An act to authorize the board of chosen freeholders of the county of Bergen to raise money, issue bonds, and for other purposes,” approved March

10th, 1864, (*Pamph.* 207): whereas by an act of like title, approved February 11th, 1863, (*Pamph.* 33) the assessment of taxes for the payment of bounties in an amount of \$150,000 must be made, if at all, according to the provisions of the latter act.

5. And there is also error in this, to wit: that the said Supreme Court maintained that it was the province of the legislative department of the state government to decide as to *what kind* of taxes should be levied on the goods and lands of the plaintiff in error, and that such decision could not be 10 impeached: whereas, by law, it is the duty of the judicial department of the state to protect the plaintiff in error against unconstitutional laws.

6. And there is also error in this, to wit: that the said Supreme Court adjudged that it was within the scope of the powers vested in the legislature of this state to ratify and make valid the acts of said board of chosen freeholders, who had unlawfully incurred debts for the payment of bounties: whereas, by law, said debts, having been by said board incurred for an unlawful purpose, could not be made valid and 20 binding on said board, nor on the several inhabitants of the county of Bergen.

7. And there is also error in this, to wit: "That the said Supreme Court maintained that the said assessment of taxes directed to be made by said board of chosen freeholders, was made for a lawful purpose, to wit: for the paying of money, which had been expended in bounties to volunteers, or to drafted men of the county of Bergen, or to men therein liable to draft: whereas, by the law of the land, it is not lawful to raise money by a general tax, which is not intended 30 or employed for a general use, but for private benefit."

8. And there is also error in this, to wit: that the said Supreme Court adjudicated that the county of Bergen was legally compelled to furnish soldiers to the United States to suppress the late Southern rebellion: whereas, the said county could not be compelled by any law of this state or of the United States to furnish soldiers for the United States army, but only private persons, citizens of the United States residing in said county, were liable to be enrolled, drafted, and mustered into the service of the United States. 40

9. And there is also error in this, to wit: that the said

Supreme Court held that the congress of the United States had passed laws to call out certain proportions of the militia of Bergen county into the military service of the United States : whereas, no such laws have ever been passed by said congress.

10 10. And there is also error in this, to wit : that the said Supreme Court decided that the power for making said assessment of taxes, given to the said board of chosen freeholders by said two acts of the legislature of this state, did not infringe any provision of the constitution of the United States : whereas, said power is expressly denied the said legislature by the constitution of the United States.

20 11. And there is also error in this, to wit : that the said Supreme Court adjudged that the said power so granted did not infringe any provision of any act of congress : whereas, the exercise of said power is to relieve, and did relieve certain private persons, residents of the county of Bergen, and citizens of the United States, from a particular duty imposed on them by law, and by an act of congress entitled "an act for enrolling and calling out of the national forces and for other purposes," approved March 3, 1863, and the supplements and auxiliary acts thereto, the object and purpose of said acts of congress being to enroll, draft, and muster said private persons into the military service of the United States.

30 12. And there is also error in this, to wit : that the said Supreme Court determined that the legislature of this state had a right to grant power to the board of chosen freeholders of the county of Bergen to levy a tax upon the residents of the county at large to pay bounties to such persons as should volunteer in the military service of the United States, in the stead of certain private persons, residents in said county, citizens of the United States, who owed military service to the United States (which could be discharged only in their private capacity), or to such persons as should go as substitutes for them : whereas, it is not lawful for the legislature to relieve a private citizen from the performance of a duty enjoined by law, and cast the burthen of the same upon the community at large.

40 13. And there is also error in this, to wit : that the said

Supreme Court affirmed the said assessments to be valid and effectual in law : whereas, the same is invalid and of no effect, and should be set aside.

And the said plaintiff in error prays that the judgment of the Supreme Court for the errors aforesaid, and for other errors in said record and proceedings being, may be reversed, annulled, and altogether holden for nought; and that he may be restored to all things that he has lost by reason of said judgment, &c.

A. S. JACKSON, 10

Att'y for and of the counsel with the plaintiff in error.

NEW JERSEY COURT OF ERRORS AND APPEALS.

Peter A. Demarest (collector of the township of Harrington, in the county of Bergen,) defendant in error, <i>ads.</i>	}	<i>In error to Supreme Court.</i>
The State (Elisha Ruckman, prosecutor,) plaintiff in error.	}	<i>Joinder in error.</i>

And hereupon the defendant in error, by Manning M. Knapp, his attorney, comes into the said court, and says— 20
that there is no error either on the record and proceedings aforesaid, or in giving the judgment aforesaid.

And he prays that the said Court of Errors and Appeals may proceed to examine as well the record and proceedings aforesaid, as the matter aforesaid, above assigned for error, and that the judgment aforesaid, in form aforesaid given, may be in all things affirmed, &c.

M. M. KNAPP,

Att'y for, and of counsel with the defendant in error.