

BOIS v. MERRIAM.

(Circuit Court, D. Nebraska. November 10, 1880.)

VOID TAX SALE—LIEN OF VENDEE FOR TAXES PAID—INTEREST.

In Equity.

C. W. Seymour, for complainant.

E. F. Warren, for respondent.

This cause was brought to set aside the tax deed of the respondent, and was decided by Judge McCrary, who held that the ruling of the state courts, in their interpretation of the statutes of their respective states, in these tax cases, would be followed by this court ordinarily, and in this case the report of the master is ratified and confirmed, as follows:

First. The complainant was the owner and in peaceable possession of lots 1, 2, 3, 4, 5, and 6, block 168, Nebraska City, Nebraska.

Second. On the twenty-third of February, A. D. 1876, the said lots above described were sold by the then treasurer of Otoe county for the delinquent taxes of 1873, at private sale, to the assignor of the respondent, Merriam.

Third. The holder and owner of said tax certificate has paid the taxes upon said lots both prior and subsequent to said date. That from 1869 to 1875 the complainant had abundance of personal property in Otoe county out of which said taxes might have been made. Gen. St. 916; 4 Neb. 139; 8 Neb. 59; 7 Neb. 119, 123.

Fourth. The said tax sale of said real estate was illegal and void, and that said pretended tax deed is void upon its face. 6 Neb. 236; New Rev. vol. 445, 453; New Rev. vol. 445, 447; Rev. Laws, §§ 113, 112.

Fifth. That the respondent be subrogated to the rights of the county, and decreed to have a lien upon said real estate for all the taxes by him paid, with 12 per cent. interest from the date of such payment, and that the respondent pay the costs of this action. 8 Neb. 92; Gen. St. 922, § 64.

Sixth. That the decree in this case draw 10 per cent. interest from the date of the master's report; and that the complainant have until May 12, 1881, to satisfy the decree.

In re CLERK'S CHARGES FOR SERVICES RENDERED IN ELECTION CASES REMOVED TO UNITED STATES COURT, etc.

(*District Court, D. Delaware.* January 7, 1881.)

1. CLERK'S CHARGES—FEE BILL—REV. ST. § 828.

Services by a clerk of a United States court, whether ordered by the duly-appointed officers of the government, or imposed by a statute of the United States, are proper charges against the United States if such services are covered by the terms of the fee bill. Rev. St. § 828.

2. SAME—REMOVAL OF ELECTION CASES—SEARCH IN BANKRUPTCY CASES—ANNUAL REPORT.

The government is responsible for clerk's charges for necessary services on the removal of election cases from a state court to a United States circuit court under section 643 of the Revised Statutes; but is not liable under said fee bill for a clerk's charge of 15 cents for search in bankruptcy cases, in order to make up his report No. 1, in bankruptcy, because said charge does not legally come within the terms of said fee bill.

This is an application by the clerk of the United States courts for this district upon the passage of his semi-annual account current of fees against the government for the allowance of certain charges in election cases, removed into the circuit court from the state court in this district, under the provision of section 643, U. S. Rev. St., and also for a certain charge of 15 cents for searching for adjudications of bankruptcy in each pending case, made necessary in order to compile his annual report No. 1 in bankruptcy, under the provisions of section 19, act of June 22, 1874.

Claimant, for himself.

District Attorney, *contra*.

BRADFORD, D. J. With regard to the first point, it may be observed that the clerk is the only federal officer of court not