

promising to return the same on demand. *Held*, that this contract was lawful, though made for the express purpose of avoiding taxation on the deposit.—*Stilwell v. Corwin*, 55 Ind. 433.

2. A tax on gross receipts of railroad companies was *held* to be a tax on the franchises and not on the property of the companies, and, therefore, not forbidden by the Constitution, which requires all direct taxes on property to equal and uniform throughout the State.—*State v. Philadelphia, Wilmington & Baltimore R. R. Co.*, 45 Md. 361.

3. A statute authorizing assessments for sewers on such lots as the city council should determine to be increased in value by the improvement, in proportion to their superficial area, *held*, unconstitutional.—*Thomas v. Gain*, 35 Mich. 155.

4. Action on a promissory note, the consideration of which was a license to cut timber on plaintiff's land in another State. Defence, that the consideration had failed, by reason of a sale of the land for non-payment of taxes by plaintiff. *Held*, that defendant must prove not only that the land was in fact so sold, but that all the proceedings in levying the tax and in the sale were regular.—*Biabee v. Torinus* 22, Minn. 555.

5. Tax acts are presumed not to intend the imposition of a double burden; and, therefore, where the whole capital stock of a national bank was taxable and taxed under State laws, it was *held* that no further tax on the real estate occupied by the bank for its business could be levied, there being no law expressly authorizing it.—*Commissioners of Rice County v. Citizens' Nat. Bank*, 23 Minn. 280.

6. Notice of the sale of land for non-payment of taxes is required by statute to be posted in some public place in the town or place where the land is situated. A tax sale of land in a settlement was *held* void when no notice had been posted anywhere in the settlement, though the settlement consisted only of six houses on separate farms, and contained no church, school-house, inn, shop, sign-post, or public highway.—*Cahoon v. Coe*, 57 N. H. 556.

7. By statute, all buildings belonging to charitable institutions, together with the land actually occupied by them, are exempt from taxation. A charitable corporation occupied

land owned by it, and other land of which it had a lease, wherein it covenanted to pay the taxes. *Held*, that the former land was not taxable, but that the latter was.—*Humphries v. Little Sisters of the Poor*, 20 Ohio St. 201.

*Telegraph*.—See *Constitutional Law*, 2.

*Tender*.—1. A tender of the amount due on a promissory note secured by mortgage, made on the condition that the mortgage should be cancelled, is not sufficient.—*Storey v. Krewson*, 55 Ind. 397.

2. A tender of a debt due, without costs, if made before a writ has been served on the debtor, though after it has been sued out and delivered to an officer for service, is sufficient.—*Randall v. Bacon*, 49 Vt. 20.

*Time*.—See *Insurance (Life)*, 1; *Limitations, Statute of*, 1.

*Toll*.—See *Corporation*, 1.

*Trial*.—1. A case was committed to a jury on Saturday night. *Held*, that the court might come in and receive their verdict on Sunday.—*Reid v. The State*, 53 Ala. 402.

2. *Semble*, that the admission of incompetent evidence is not cured by a subsequent instruction to the jury to disregard it.—*Scieppis v. Kelly*, 35 Mich. 371.

3. Where the judge at *nisi prius* suffered counsel, in opening the case, to read, against objection, papers not admissible in evidence, *held*, that this was such an abuse of his discretion as to require the granting of a new trial.—*Ibid*.

*Trust*.—1. A railroad corporation mortgaged its road to a trustee to secure payment of its bonds. After the trustee had taken possession of the road for default in payment of the bonds, he bought large quantities of the bonds, and afterwards sold them at an advance. *Held*, that he was bound to account to the corporation for the profits so made by him.—*Ashuelot R. R. Co. v. Elliot*, 57 N. H. 397.

2. He also leased land of the corporation to another corporation of which he was a director. *Held*, that the lease was voidable, but that the lessees should be allowed for improvements made by them.—*Ibid*.

3. A corporation increased its capital, allowing each stockholder to take at par as many new shares as he held of the old. A fund had been invested in the stock in trust for a person for life, remainder over. The trustees sold part