

**PACIFIC STATES REPORTS
VOLUME 25**

EXTRA ANNOTATED
CALIFORNIA, SUPREME COURT AND COLORADO, SUPREME
COURT AND IDAHO, SUPREME COURT AND KANSAS,
SUPREME COURT AND MONTANA, SUPREME COURT AND
NEVADA, SUPREME COURT AND NEW MEXICO, SUPREME
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Pacific States Reports Extra Annotated Volume 25

California Supreme Court



This historic book may have numerous typos and missing text. Purchasers can usually download a free scanned copy of the original book (without typos) from the publisher. Not indexed. Not illustrated. 1912 edition. Excerpt: ... to reconvey the land on payment of the note, the whole series of transactions constitute a loan on mortgage. B. Tunney: Dxxuorros. Money loaned, secured by lien on real estate, is not of that class of credits from which debts can be deducted in assessing property for taxation. Error from Nemaha district court. This was a proceeding instituted under section 65 of the tax law of 1868, (Gen. St. 1041,) to discover property of the plaintiffs in error subject to taxation, and to place the same on the duplicate assessment roll for the year 1869. In 1869 Samuel Lappin and Charles G. Scrofiord resided in Richmond township, Nemaha county. They were partners, and their personal property was subject to assessment an_d taxation in said township. Lappin listed his individual personal property for taxation, amounting to \$3,000, and 8c1oflord listed his personal property, amounting to \$3,700. Neither of them listed their partnership property, and Lappin, when re requested by the assessor to list the partnership property, 404 declined to do so. They admitted to the assessor that they were the owners, on the first day of March, 1869, of schooldistrict bonds worth \$17,000, and of notes against T. H. Walker for-\$50,000 that to secure said notes Walker had conveyed a large quantity of land to them, and they had given Walker a. bond to reconvey the land if the notes were paid when due and if not so paid, said bond was to become void. The assessor made return of his assessment roll, but did not assess the bonds and notes owned by Lappin &-Scroflbrd. In December, after the tax-roll had been delivered to the county treasurer, proceedings were instituted before the board of county commissioners to correct the return of the assessor, 1 Is the notice...

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