

ANNUAL REPORT

OF THE

ATTORNEY-GENERAL

TO THE

GENERAL ASSEMBLY OF VIRGINIA,

FOR THE

YEAR ENDING SEPTEMBER 30, 1886.

RICHMOND:
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REPORT.

COMMONWEALTH OF VIRGINIA,

ATTORNEY-GENERAL'S OFFICE,

RICHMOND, November 1st, 1886.

Governor FITZHUGH LEE:

SIR:

I have the honor to submit the following report, required by law, of the state and condition of the causes in which the Commonwealth is interested.

Cases decided in the Supreme Court of the United States at the last term.

Robert P. Barry vs. E. G. Edmunds, treasurer.

Ex parte Wm. L. Royall, No. 1.

Ex parte Wm. L. Royall, No. 2.

Ex parte Wm. H. Sands.

Wm. L. Royall vs. the State of Virginia.

R. B. Chaffin vs. William Taylor, treasurer.

D. K. Steward vs. the State of Virginia.

The first six cases were argued by the Hon. Waller R. Staples and myself, for the commonwealth, on the 7th and 8th of January, 1886, and the court subsequently decided them.

The case of Robert P. Barry vs. E. G. Edmunds, was a suit brought by the plaintiff to recover damages for an alleged unlawful levy upon and sale of his property. The plaintiff owed the State \$56 34 taxes and tendered in payment the State's tax-receivable coupons. The treasurer refused to receive the coupons and levied upon plaintiff's horse valued at \$125 00. These facts appeared upon the face of the declaration which also contained an allegation that the levy and sale was made with malicious intent. The circuit court being of the opinion that the suit did not really and substantially involve a dispute or controversy properly within the jurisdiction of the court, for the reason that the amount of taxes due by the plaintiff to the State of Virginia was less than one hundred dollars, and the property levied on and seized by the defendant was worth less than two hundred dollars, and therefore that the matter in dispute in the cause did not exceed exclusive of costs, the sum or value of \$500 00, dismissed the suit with costs. A writ of error was obtained from this judgment to the supreme court of the United States. The supreme court revised the judgment of the circuit court, deciding that the amount of taxes alleged to be delinquent for non-payment of which the seizure

was made, immaterial, and that the plaintiff was not limited in his recovery to the mere value of the property taken. That this would not necessarily cover his actual, direct, and immediate pecuniary loss. That in addition to this, according to the settled law of the court, he might show himself, by proof of the circumstances, to be entitled to exemplary damages calculated to vindicate his right and protect it against future similar invasions. Under this decision the circuit court has subsequently entertained suits of a similar nature, many of which have been tried, resulting in verdicts for actual damages, a statement of all which will be found under head of cases decided in the circuit court of the United States.

The case of *ex parte* William H. Sands, was a petition to the circuit court of Fauquier county, for mandamus to compel E. G. Edmunds, treasurer of Fauquier, to receive coupons accompanied by the money in payment for his license tax for the privilege of practicing his profession as an attorney-at-law.

Sands tendered the treasurer coupons accompanied by the money in payment of his license tax for the privilege of practicing his profession as an attorney-at-law.

Sands tendered the treasurer coupons accompanied by the money and demanded that the coupons be received and forwarded for identification and verification under the provisions of the act of the General Assembly, approved January 14, 1882, known as "Coupon Killer No. 1." The treasurer refused to receive and forward the coupons for identification and verification, alleging that license taxes were not payable in coupons. The circuit court refused the mandamus and a writ of error from the supreme court of appeals was applied for and refused. The case was then carried to the supreme court of the United States upon a writ of error.

The supreme court of the United States reversed the judgment of the State court and decided that it was the duty of the treasurer to receive the coupons for license taxes when accompanied by the money, and to forward them for identification and verification pursuant to the provisions of the act above recited.

The case of Wm. L. Royall against the State of Virginia, was an information filed against Royall in the hustings court of the city of Richmond for practicing law without a license. Royall tendered the amount of his license tax to both the treasurer and commissioner and demanded a certificate, but was refused. He thereupon practiced his profession without license, and information was filed against him. Royall plead the tender of coupons in defence which was adjudged insufficient, and he was then tried, found guilty, and a fine of \$30 imposed. He then applied to the supreme court of appeals of Virginia for a writ of error, which was refused; and he thereupon obtained a writ of error from the supreme court of the United States. The supreme court of the United States reversed the judgment of the State court, deciding that when Royall tendered the State tax-receivable coupons for his license tax and was refused a certificate, he had done all the law required of him, and he could not subsequently be molested for practicing his profession without the certificate which had been unlawfully withheld from him.

R. B. Chaffin against William Taylor, treasurer, was an action of trespass brought by the plaintiff against the defendant in the circuit court of Henrico county, which had once before been carried to the supreme court of the United States upon a writ of error. When the case was first heard in the circuit court of the county of Henrico, the defendant plead the act of January 26, 1882, known as coupon killer No. 2, forbidding them to receive anything in payment of taxes but gold, silver, &c., as constituting a good defence to the action. Upon demurrer, this

defence was held good, and the plaintiff's suit dismissed. The plaintiff applied to the supreme court of appeals of Virginia for a writ of error, which was refused, and the case was thereupon taken to the supreme court of the United States. The supreme court of the United States reversed the judgments of the State courts deciding that the act of 26th January, 1882, above recited, constituted no defence.

When the case was called a second time in the circuit court of Henrico county, the defendant plead that he had at all times been ready to receive the said coupons for identification and verification pursuant to the act of January 14, 1882, (coupon killer No. 1), but the plaintiff had refused to pay his taxes in money, and deliver the coupons to be forwarded for identification and verification pursuant to the act last recited. Judgment was again rendered in favor of the defendant, and the plaintiff again applied to the supreme court of appeals of Virginia for a writ of error, was refused, and obtained a writ of error from the supreme court of the United States.

The supreme court of the United States again reversed the judgment of the State court, and decided that the tax-payer was not compelled to pay his taxes in money and have the coupons forwarded for identification and verification, but could tender coupons and stand upon his tender, and if the coupons tendered were in fact the State's genuine tax-receivable coupons, then the subsequent act of the officer in levying upon and selling the tax-payer's property would be a trespass.

The cases of *ex parte* Wm. L. Royall, Nos. 1 and 2, were appeals from the judgment of the circuit court of the United States for the Eastern district of Virginia, at Richmond, refusing to grant Royall a writ of habeas corpus to release him from an alleged illegal imprisonment.

In one of the cases Royall sold coupons in violation of the act of the General Assembly of Virginia, approved March 15, 1884, for which he was indicted, arrested, and held for trial.

In the other case he had practiced law in coupon cases without obtaining the special license and paying for the privilege \$250, the amount required by law; for this he was also indicted, arrested, and held for trial.

He filed his petition in the circuit court of the United States, praying for a writ of habeas corpus in each case to discharge him from imprisonment. The circuit court of the United States refused the writs and dismissed the petitions.

From the judgment of the circuit court dismissing the petition, Royall was granted an appeal to the supreme court of the United States. The supreme court of the United States affirmed the judgment of the circuit court, but did not decide the case upon the points raised. The court held that it could not presume in advance of a trial that the State court would do injustice and that the petitioner's remedy was ample in that court from which, if he felt aggrieved by the judgment, he should prosecute his writ of error through the superior courts of the State to the supreme court of the United States.

The case of *D. K. Stewart* against the State of Virginia was a petition under the provisions of the act of January 14, 1882, (coupon killer No. 1,) for the identification and verification of coupons originally commenced in the county court of Henrico and removed into the circuit court of the United States, at Richmond. This court, upon motion of the State of Virginia, remanded the cause to the State court.

The case was carried to the supreme court of the United States upon a writ of

error, and was there submitted on printed arguments. The supreme court of the United States affirmed the judgment of the circuit court remanding the cause to the State court, thus ousting the jurisdiction sought to be established in such cases.

Causes pending in the Supreme Court of the United States.

D. B. Baldwin vs. Morton Marye and A. W. Harman.

Geo. S. Vashon vs. S. C. Greenhow.

For information relative to first above styled cause, see circuit court of United States for Eastern district of Virginia at Richmond; and as to the second, see causes decided in the supreme court of appeals of Virginia.

Cases decided in the Supreme Court of Appeals of Virginia.

Justice vs. The Commonwealth. Affirmed.

Richards, Fry & Faure vs. The Commonwealth. Reversed.

Butler vs. The Commonwealth. Reversed.

Howard vs. The Commonwealth. Affirmed.

Diamond vs. The Commonwealth. Affirmed.

Harris vs. The Commonwealth. Reversed.

Lewis vs. The Commonwealth. Affirmed.

Banks vs. The Commonwealth. Affirmed.

Sprouse vs. The Commonwealth. Affirmed.

Dove vs. The Commonwealth. Affirmed.

Fry vs. The Commonwealth. Affirmed.

Harrison vs. The Commonwealth. Affirmed.

Ballar vs. Smith, jailor. Prisoner discharged on writ of habeas corpus.

Cluverius vs. The Commonwealth. Affirmed.

Lawrence vs. The Commonwealth. Affirmed.

Honesty vs. The Commonwealth. Affirmed.

Pruner & Clark vs. The Commonwealth. Reversed.

Bailey vs. The Commonwealth. Affirmed.

Wright vs. The Commonwealth. Affirmed.

The foregoing cases were writs of error to the different circuit and hustings courts of the State in prosecution for felonies and misdemeanors.

S. C. Greenhow, treasurer, vs. George S. Vashon. This was a petition for mandamus filed by Vashon in the hustings court of the city of Richmond to compel Greenhow, treasurer, to receive coupons accompanied by the money in payment of taxes assessed and directed to be collected in money for the maintenance of public schools of the State. Upon the hearing, the hustings court awarded a pre-emptory mandamus requiring the treasurer to receive the coupons. A writ of error was obtained from the supreme court of appeals of Virginia to the judgment of the hustings court. The supreme court of appeals of Virginia reversed the judgment of the hustings court, holding that the taxes assessed and collected for free school purposes were not payable in coupons. Vashon has obtained a writ of error from the supreme court of the United States, where the case is now pending. A motion will be made to have this cause advanced and heard out of its order on the docket.

The Commonwealth vs. R. L. Maury. This was an indictment against the defendant in the hustings court of the city of Richmond, for selling coupons without having first paid the license tax of \$1,000. The indictment was quashed on motion of the defendant, and the commonwealth obtained a writ of error from the supreme court of appeals of Virginia. The case was fully argued at the Spring term, 1886, but the court still has it under advisement.

Commonwealth vs. A. B. Guigon. This was an indictment against the defendant in the hustings court, for practicing law in coupon cases without having obtained the license required by law. The hustings court quashed the indictment and a writ of error was obtained from the supreme court of appeals. Upon the hearing, the judgment of the hustings court was affirmed because of a defect in the indictment, and the case was not decided on its merits.

Poindexter vs. Greenhow, treasurer. This case was a petition filed in 1882, praying for a mandamus to compel the receipt of coupons for taxes. A rule *nisi* was granted, but the petition has never been prosecuted farther, and the case will be dismissed.

Commonwealth vs. Richmond & Petersburg R. R. Co. This was a suit brought to recover arrearages of taxes claimed to be due the State. The suit was instituted in the circuit court of the city of Richmond, and judgment rendered in favor of the defendant. The commonwealth obtained a writ of error to the judgment of the circuit court, and upon the hearing, the judgment of that court was affirmed by the supreme court. A rehearing was granted, but the court again affirmed the judgment of the court below.

The Dismal Swamp Canal Company vs. the Commonwealth. This was a qu warranto to annul the charter of the company for conducting a lottery in violation of law. The case was decided in favor of the commonwealth, affirming the judgment of the court below. The company has obtained a writ of error from the supreme court of the United States, where it is now pending.

Fox, assistant treasurer, vs. Bernstein. This was a petition for a mandamus to compel the treasurer to receive coupons, accompanied by the money for license taxes, and forward them for identification and verification, pursuant to the Act of January 14th, 1882. A peremptory mandamus was awarded by the hustings court of the city of Richmond. A writ of error was obtained from the supreme court of appeals of Virginia, but the decision of the supreme court of the United States in the case of *ex parte Sands*, this case was dismissed.

Sutton et als. vs. Marye, auditor. This was a motion in the circuit court of the city of Richmond, to recover a balance due by a treasurer for taxes collected. The case was prosecuted to judgment for the commonwealth by special counsel employed during the term of my predecessor, and upon writ of error from the supreme court of appeals, the judgment of the circuit court was reversed.

Cases Pending in the Supreme Court of Appeals of Virginia.

Cornwall vs. The Commonwealth.
Commonwealth vs. Booker & Co.

Burruss vs. The Commonwealth.
Commonwealth vs. Mallan & Bro.
Newton et als. vs. The Commonwealth.
Commonwealth vs. Langley & Co.
Commonwealth vs. Manning.
Commonwealth vs. Cheatham & Co.
Commonwealth vs. Morrison.
Commonwealth vs. Offterdinger.
Commonwealth vs. Guggenheimer & Co.
Commonwealth vs. Scott.
Commonwealth vs. Jackson.
Commonwealth vs. Nowlin Bros. & Co.
Commonwealth vs. Larkin.
Commonwealth vs. Gilliam & Co.
Commonwealth vs. Wall.
Commonwealth vs. Winfree & Williams.
Commonwealth vs. Mallan.
Commonwealth vs. Hawkins.
Commonwealth vs. Gregory.
Commonwealth vs. Wooling & Co.
Commonwealth vs. Harley.
Commonwealth vs. Helbig.
Commonwealth vs. Norvell, Wm.
Commonwealth vs. Miller, Wm.
Commonwealth vs. Perkins, J. W.
Commonwealth vs. Ford.
Commonwealth vs. Glass.
Commonwealth vs. Bradshaw.
Commonwealth vs. Magri.
Commonwealth vs. Merchant, W. A.
Commonwealth vs. Martin, Pat.
Commonwealth vs. McCarron, Frank.
Commonwealth vs. Matroni.
Commonwealth vs. Smith, Stuart & Co.
Commonwealth vs. Kegney.
Commonwealth vs. Wall.
Commonwealth vs. Matthews & Co.
Commonwealth vs. Flood.
Commonwealth vs. Burton & Co.
Commonwealth vs. Plunkett.
Commonwealth vs. Dunbar.
Commonwealth vs. Reynolds, agent.
Commonwealth vs. Lee & Co.
Commonwealth vs. Fazzi.
Commonwealth vs. Mallan.
Commonwealth vs. Dillard & Johnston.
Commonwealth vs. Parker.
Commonwealth vs. Collins.
Commonwealth vs. Merchant, J.

Commonwealth vs. Butler.
 Commonwealth vs. Byrne.
 Commonwealth vs. McCarron, M.
 Commonwealth vs. Norvell, Geo. W.
 Commonwealth vs. Parsons.
 Commonwealth vs. Stranger & Litchford.
 Commonwealth vs. Cantieri, for, &c.
 Commonwealth vs. Jones.
 Commonwealth vs. O'Brine, Thos.
 Commonwealth vs. Callan, Pat.

These are cases instituted for the identification and verification of coupons under the provisions of the act of January 14, 1882, (Coupon Killer No. 1,) in which were drawn in question the constitutionality of the acts entitled "An Act to amend and re-enact section 39 of chapter 167, Code of 1873, in relation to rules, pleadings, and evidence," approved January 21, 1886, and the act entitled "An Act to prescribe a rule of evidence in certain cases," approved January 26, 1886.

In the cases in which the commonwealth is appellant, the acts were held to be unconstitutional. In the cases in which the commonwealth is appellee, the acts were held to be constitutional. The cases are fully matured and will be heard at the next term of the court.

Commonwealth vs. Field, and Field vs. Commonwealth. These are pending in this court upon writ of error from the circuit court of the city of Richmond. (See explanation under head of that court.)

The Commonwealth vs. E. G. Jones. This was an indictment against the defendant in the hustings court of the city of Richmond, for selling goods as a sample merchant without license. The defendant plead the tender of coupons for amount of license tax and demand and refusal of the certificate. The commonwealth demurred to the plea, but the court overruled the demurrer and gave judgment. The commonwealth obtained a writ of error from the court of appeals, and the case is matured ready to be heard at the next term.

Mays vs. Commonwealth, No. 1.
 Mays vs. Commonwealth, No. 2.
 Ford vs. Commonwealth.
 Briggs vs. Commonwealth.
 Harrison vs. Commonwealth.
 Brown vs. Commonwealth.
 Puryear vs. Commonwealth.
 Fincheim vs. Commonwealth.

These are writs of error in criminal cases matured and ready for hearing at the next term.

Cases decided in the Circuit Court of the United States for the Eastern District of Virginia, at Richmond.

Cuthbert Owens, Tr., M. M. Owens vs. W. W. Kincheloe et als.
 Franz Peters vs. W. W. Kincheloe et als.

W. L. Heuser vs. W. W. Kincheloe et als.
James R. Purcell vs. W. W. Kincheloe et als.
Wm. H. Brown vs. W. W. Kincheloe et als.
C. A. Heineken vs. W. W. Kincheloe et als.
J. B. Tuggle vs. C. E. Wilson et als.
L. J. Tuggle vs. C. E. Wilson et als.
L. J. Tuggle, Tr., C. P. Thornton vs. C. E. Wilson et als.
W. H. Eggborn vs. S. R. Smith et als.
J. C. Porter vs. S. R. Smith et als.
J. E. Armstrong vs. S. R. Smith et als.
W. E. Terrill vs. S. R. Smith et als.
L. D. Winston vs. S. R. Smith et als.
John D. Buckner vs. Wm. G. Miller et als.
A. M. Willis vs. Wm. G. Miller et als.
S. P. A. Brubaker vs. W. O. Yager et als.
V. O. Strickler vs. W. O. Yager et als.
M. M. Blacker vs. P. B. Crowder et als.
Gerard Hopkins vs. John E. Bland et als.
Daniel Hatcher vs. James A. Tilman et als.
James McKinney vs. John M. Clay et als.
Princella L. Ward vs. W. W. Hunter et als.
J. E. & J. B. Stoffel vs. John C. Gray et als.
E. S. Fleming and wife vs. M. B. Harlow et als.
H. G. Dulaney vs. J. L. McIntosh et als.
T. W. Steger vs. Wm. A. Moss et als.
Samuel Bane vs. David A. French et als.
D. Dyson vs. Jas. W. Couch et als.
W. M. Watkins vs. A. R. Green et als.
F. F. Cummings vs. Morton Marye et als.
M. V. Ayres vs. W. A. Moss et als.
P. M. Jones vs. S. R. Smith et als.
J. H. Hobson vs. Jas. A. Tilman et als.
A. Palmer Moorewood vs. C. W. Woolfolk et als.
S. A. Buckner vs. J. L. McIntosh et als.
Jas. M. Shadrack vs. S. R. Smith et als.
Michael Scanlan vs. Jno. E. Bland et als.
James B. Lewis vs. S. R. Smith et als.
A. J. Ford, trustee, vs. Wm. Taylor, treasurer.
J. L. Foote vs. W. W. Kincheloe et als.
J. A. Davis vs. C. W. Woolfolk et als.
H. C. Eddins vs. C. W. Woolfolk et als.
R. H. England vs. C. W. Woolfolk et als.
H. Henser vs. S. R. Smith et als.
Geo. M. Parmill vs. C. W. Woolfolk et als.
P. N. Page, trustee, &c., vs. Jno. E. Bland et als.
W. W. Astell vs. P. B. Crowder et als.
W. C. Morris, Jr., vs. S. R. Smith et als.
H. G. Dulaney vs. G. W. Koontz, treasurer, et als.

The foregoing were suits brought against county treasurers and members of the indemnity board by tax-payers to recover damages for levies and sales made after coupons had been tendered in payment. Several were tried, resulting in verdicts for actual damages, and judgments were entered in all of them for actual damages and costs. No verdict has yet been obtained for punitive or exemplary damages.

Robert P. Barry vs. E. G. Edmunds, treasurer; Gregg vs. Hill, treasurer. These were suits brought to recover damages for levies and sales made after tender of coupons, and were dismissed by plaintiffs before trial.

Remington Sewing Machine Co. vs. Morton Marye, auditor. This was a suit brought to recover money paid under protest, and the amount involved being under \$500, the suit was dismissed upon the trial.

Edgar G. Jones vs. Morton Marye et als.; Edgar G. Jones vs. S. G. Tinsley et als. The plaintiff in these suits tendered coupons in payment of his license tax as a sample merchant, and then sold goods without a certificate; for which he was arrested. The suits were brought to recover damages for the alleged unlawful arrest. One of the suits was dismissed at plaintiff's costs, and one at the cost of the commonwealth without any damages.

Thos. Branch vs. State of Virginia.

Wm. H. Palmer and Jas. T. Gray, ex'ors, &c., vs. State of Virginia.

T. C. Williams vs. State of Virginia.

W. A. Jones vs. State of Virginia.

Mary W. Thomas vs. State of Virginia.

Virginia Fire & Marine Ins. Co. vs. State of Virginia.

D. K. Stewart vs. State of Virginia; Stewart's Ex'ors vs. State of Virginia.

These suits were brought in the hustings court of the city of Richmond, and removed to the circuit court of the United States by petition. A motion was made to remand them to the State court, which was granted.

From the order remanding the case of D. K. Stewart vs. The State of Virginia, an appeal was taken to the supreme court of the United States.

D. B. Baldwin vs. Morton Marye et als. This was a petition for a mandamus filed in the circuit court of the city of Richmond and removed to the circuit court of the United States, seeking to compel Morton Marye, auditor of public accounts, and A. W. Harman, treasurer, to receive coupons in payment of a balance of about \$20,000 due the State by Baldwin as treasurer of Tazewell county, for money collected for State taxes. The court refused to grant the writ and dismissed the petition. The plaintiff was granted an appeal to the supreme court of the United States, where the cause is now pending.

E. B. Burgess et als. vs. Winston, sheriff, &c. This was a petition for mandamus filed in the circuit court of the city of Richmond and removed to the circuit court of the United States, seeking to compel the defendant to receive from plaintiff the amount of an execution upon a judgment obtained by the commonwealth against them, amounting to \$3,792 in coupons. The court refused the writ and dismissed the petition.

Parsons vs. The State of Virginia. This was a suit brought against the State in the circuit court of the city of Richmond under the provisions of sections 1 and 2 of chapter 44, Code of Virginia, edition of 1873, to obtain judgment for the amount of certain coupons held by plaintiff. After the institution of the suit, it was removed to the circuit court of the United States. Motion to remand to the State court has been made and argued, and the court has the cause under advisement.

C. Gatewood vs. The State of Virginia. This is a suit brought originally in this court by a non-resident, claiming the jurisdiction of the court under the provisions of sections 1 and 2 of chapter 44, Code of Virginia, edition of 1873, to recover judgment for the amount of about \$30,000 in coupons held by him. A motion to dismiss for want of jurisdiction has been made and argued, and the court has the case under advisement.

Cases decided in Chancery in the Circuit Court of the United States for the Eastern District of Virginia, at Richmond.

Lewis H. Blair vs. S. C. Greenhow, treasurer. This was a suit to enjoin the collection of taxes by levy and sale, and was dismissed upon the hearing because it did not involve \$500.

H. E. C. Baskerville vs. S. C. Greenhow, treasurer; Norfolk Southern R. R. Co. vs. Morton Marye, auditor, et als. These were injunction suits to restrain the collection of taxes where coupons had been tendered, and upon the hearing, decrees were entered granting perpetual injunctions.

Thos. G. Cowley vs. W. W. Kincheloe, treasurer. This was an injunction suit instituted to restrain the defendant from selling certain delinquent lands of the plaintiff's for the payment of the taxes upon which coupons had been tendered and refused. The taxes did not amount to \$500, but it was sought to sustain the jurisdiction because the lands were worth more than \$500. The cause was dismissed upon motion for want of jurisdiction.

W. H. White vs. J. P. Gilliam, treasurer. This was an injunction suit instituted to restrain the defendant from selling the plaintiff's land returned delinquent, he having tendered coupons in payment. Upon the hearing a decree was entered granting a perpetual injunction.

Causes pending at law in the Circuit Court of the United States for the Eastern District of Virginia, at Richmond.

J. M. Benton vs. J. L. McIntosh et als.

C. E. Mount vs. J. L. McIntosh et als.

J. M. Mount vs. J. L. McIntosh et als.

J. E. Mount vs. J. L. McIntosh et als.

J. W. Bowen vs. J. R. Peebles et als.

R. R. Mason vs. C. W. Woolfolk et als.

Susan R. Walton vs. E. G. Edmunds et als.

J. W. Middleton vs. E. G. Edmunds et als.

Ed. P. Turner vs. E. G. Edmunds et als.

These are trespass suits brought against treasurers and members of the indemnity board for levies and sales made after the tender of coupons.

Case pending in the Circuit Court of the United States for the Western District of Virginia, at Lynchburg.

Winfree & Loyd vs. J. W. Bransford, treasurer. This is a suit in equity brought for the purpose of enjoining and inhibiting the defendant from levying upon and selling complainant's property, they having tendered coupons in payment of \$1,027. taxes due the State. An injunction was granted restraining the defendant from making the levy and sale, and the cause is still pending.

Cases pending in the Circuit Court of the United States for the Eastern District of Virginia, at Norfolk.

R. S. Dodson vs. W. W. Hunter, treasurer; Margaret P. Newton vs. W. W. Hunter, treasurer. These are suits in chancery, in which injunctions have been granted restraining the treasurer from levying upon and selling plaintiff's property for taxes, they having tendered coupons in payment. They each involve more than \$500, and will be disposed of during the present term of the court.

Circuit Court of the City of Richmond—Cases Decided at Common Law.

Commonwealth vs. Carroll et als., No. 1.
 Commonwealth vs. Carroll et als., No. 2.
 Commonwealth vs. Carroll et als., No. 3.
 Commonwealth vs. Carroll et als., No. 4.
 Commonwealth vs. Carroll et als., No. 5.
 Commonwealth vs. Carroll et als., No. 6.
 Commonwealth vs. Higginbotham's ex'or.
 Commonwealth vs. Baldwin et als., No. 1.
 Commonwealth vs. Baldwin et als., No. 2.
 Commonwealth vs. Baldwin et als., No. 3.
 Commonwealth vs. Baldwin et als., No. 4.
 Commonwealth vs. Thomas et als.
 Commonwealth vs. Henritze et als.
 Commonwealth vs. Gilmer, surety, &c.
 Commonwealth vs. Gills et als.
 Commonwealth vs. Hurt et als.
 Commonwealth vs. Akers et als.
 Commonwealth vs. Kasey et als., No. 1.
 Commonwealth vs. Kasey et als., No. 2.
 Commonwealth vs. Kasey et als., No. 3.
 Commonwealth vs. Kasey et als., No. 4.
 Commonwealth vs. J. S. Thomas, surety, &c.
 Commonwealth vs. Sterling et als., No. 1.
 Commonwealth vs. Sterling et als., No. 2.
 Commonwealth vs. Sterling et als., No. 3.
 Commonwealth vs. Doyle, surety and husband, No. 1.
 Commonwealth vs. Doyle, surety and husband, No. 2.
 Commonwealth vs. Doyle, surety and husband, No. 3.
 Commonwealth vs. Doyle, surety and husband, No. 4.

These suits were brought against defaulting treasurers and their sureties to recover money due the State. Judgment was rendered for the commonwealth in all of them except those against "Doyle, surety and husband."

Commonwealth vs. Meherran Valley Railroad Company. This was a suit brought for the penalty imposed by law for failure on the part of the railroad company to report to the Railroad Commissioner. Judgment for commonwealth.

Commonwealth vs. Ward et als. This was a suit to compel Ward, clerk of court, to report to the Auditor of Public Accounts, and to pay into the treasury money due the State. Judgment for the commonwealth.

Barksdale, State Treasurer vs. Exchange National Bank, of Norfolk. This was a motion made in 1885, to recover taxes due the State from the bank. Dismissed by order of court.

Commonwealth vs. Richmond, Williamsburg, and Central Turnpike Company. This was a petition for leave to file a *quo warranto*. Dismissed by order of the court.

Commonwealth vs. James G. Field. This was a suit to recover money alleged to have been illegally drawn from the treasury for services rendered as Attorney-General of Virginia. Judgment for the defendant and writ of error obtained from the supreme court of appeals where it is now pending.

James G. Field vs. Auditor of Public Accounts. This was a suit to recover money claimed to be due plaintiff for services rendered as Attorney-General of Virginia. Judgment for the commonwealth and writ of error obtained from supreme court of appeals where it is now pending.

Commonwealth vs. Brownell et als. This was a suit to recover money collected by Brownell, weighmaster, and due to the State. Judgment for the commonwealth.

Circuit Court of the City of Richmond—Cases pending at Common Law.

Commonwealth vs. Burger et als., No. 1.

Commonwealth vs. Burger et als., No. 2.

Commonwealth vs. Jones et als.

Commonwealth vs. Inglis et als., No. 1.

Commonwealth vs. Inglis et als., No. 2.

Commonwealth vs. Inglis et als., No. 3.

Commonwealth vs. Mayo et als., No. 1.

Commonwealth vs. Mayo et als., No. 2.

Commonwealth vs. Thomas et als.

The above are suits brought against defaulting treasurers and their sureties to recover money due the State. Matured and ready for trial.

Commonwealth vs. Austin et als., No. 1.

Commonwealth vs. Austin et als., No. 2.

Commonwealth vs. Austin et als., No. 3.

Commonwealth vs. Austin et als., No. 4.

Commonwealth vs. McCartney et als.

Commonwealth vs. Cook et als.

Commonwealth vs. Taylor et als.

These are suit brought against clerks of courts to force them to report to the Auditor of Public Accounts, and to pay into the treasury money due the State. Matured and ready for trial.

Commonwealth vs. Tyler. The object of this suit is to recover money illegally drawn from the treasury on account of clothing for prisoners confined in jail of the city of Richmond. Matured and ready for trial.

Parsons vs. Commonwealth.

Brown, Davis & Co. vs. Greenhow.

Saunders & Son vs. Greenhow.

Chaffin & Co. vs. Greenhow.

Straus vs. Greenhow.

Warren & Quarles vs. Greenhow.

Christian & White vs. Greenhow.

Corbin Warwick & Co. vs. Greenhow.

Ford, Trustee, vs. Greenhow.

Robinson, Trad'g, &c. vs. Greenhow.

Bernicchi vs. Greenhow.

Green & Blackwell vs. Greenhow.

Muse & Watkins vs. Greenhow.

H. Brunheld & Co. vs. Greenhow.

Bliley vs. Greenhow.

Anderson & Ligon vs. Greenhow.

Glazebrook vs. Greenhow.

R. L. Parrish vs. Greenhow.

Leveitt vs. Greenhow.

Stonebraker & Co. vs. Greenhow.

Webb & Son vs. Greenhow.

Stern & Co. vs. Greenhow.

Smith & Perkins vs. Greenhow.

These are coupon suits brought to recover money paid under protest by the plaintiffs, and aggregate about \$2,000. They are matured and ready for trial.

Chancery Cases in the Circuit Court of the City of Richmond.

Washington and Lee University vs. State of Virginia. The object of this suit was to obtain bonds in lieu of lost bonds given to the plaintiff by Mr. Peabody which were in a vessel lost at sea. Commissioner's report affirmed, and decree entered against the State, December, 1881.

Commonwealth vs. Grantham. The object of this suit was to subject certain property conveyed by defendant to one O'Brien, to satisfy a judgment obtained against said Grantham. Docketed in 1874, and set down for hearing.

Commonwealth vs. Millan. The object of this suit, brought in 1872, was to clear up the title to certain lands belonging to Walter Millan, sheriff of Fairfax, and to

subject them to a judgment obtained against said Millan in 1867. The bill was taken for confessed at June Rules, 1872, and set down for hearing.

Commonwealth vs. Hilton's administrator. This suit brought in 1877, was for the purpose of forcing I. C. O'Neal, sheriff of Alexandria county, to give an account of the estate of Hilton, deceased, who was supposed to have died without heirs or next of kin, O'Neal having been appointed administrator of said Hilton. The bill was taken for confessed, and account rendered. The case is now practically disposed of.

Commonwealth vs. Brown Allen et als. The object of this suit was to injoin Allen and the other members of the board of sinking fund commissioners from carrying out the contract made with the Kendall Bank Note Company for printing certain bonds of the State. Suit was brought April, 1882. The injunction was granted, and the case is now practically disposed of.

Richmond & Petersburg Railroad Company vs. S. Brown Allen et als. The object of this suit, brought July, 1883, was to obtain an injunction restraining S. Brown Allen, auditor of public accounts, and John E. Hamilton from levying upon and selling certain property belonging to said railroad company for taxes. Injunction was granted, and subsequently made perpetual.

Commonwealth vs. Huffman et als. This was a suit brought in 1872, against Huffman, sheriff, and his sureties, to subject certain lands to a judgment formerly obtained against them for money due the State. In 1875, the case was compromised as to the sureties owning the real estate, and remains pending as to the rest.

Commonwealth vs. Sam'l R. Page, escheator. The object of this suit was to recover certain property, which, by virtue of his office came into the defendant's hands. Decree entered for commonwealth in 1873, and suspended to give time to defendant to take an appeal.

Chancery Cases in the Circuit Court of the City of Richmond.

Farmers Bank vs. Alexandria Canal Co. This suit was brought in 1871, to obtain payment of certain bonds of the defendant company held by the plaintiff. One of these bonds was guaranteed by the State of Virginia. It is now in the hands of a commissioner.

Thos. J. Starke vs. Attorney-General of Virginia. This is a merely formal suit brought to effect the transfer of certain property from an association to a new corporation organized for the same purpose.

The circuit court of the United States for the Eastern district of Virginia, at Richmond, in the recent trespass suits against treasurers having refused to recognize the decision of the supreme court of appeals of Virginia, in the case of Greenhow vs. Vashon as binding authority, and having held that the school taxes were solvable in coupons notwithstanding the statute and that decision, I shall at an early day ask the supreme court of the United States to advance the cause of Vashon vs. Greenhow now pending there, and hear the same out of its order on the docket.

Very respectfully,

R. A. AYERS,
Attorney-General.