

1865, was irregular, but not void, except as to part of the time covered by it. An officer executing such a tax bill is not liable for trespass. *Held* also that such an income tax is not in violation of that provision in the Constitution, which requires all property subject to taxation to be taxed in proportion to its value: *Glasgow v. Rowse*, 43 Mo.

TAXES.

A village tax collector, leaving a tax warrant in due form of law made out against the tax payers of the village, among whom are various stockholders in a bank, some of whom refuse to pay their taxes, and others direct him to call at the bank and receive their taxes, has no right to take from a drawer in the bank, without the consent of the officers, sufficient money to pay the taxes of such stockholders; even though each person named as a stockholder on the assessment roll and tax warrant may have left with the bank dividends unpaid, sufficient to pay his taxes: *The First National Bank of Sandy Hill v. Funcher*, 52 Barb.

LIST OF NEW LAW BOOKS.

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MICHIGAN.—Reports of Cases in the Supreme Court. By WILLIAM JENNISON. Vol. 4, being vol. XVII. of the series. Detroit: W. A. Throop & Co. 1869.

MISSOURI.—Reports of Cases in the Supreme Court of Missouri. By T. A. Post. Vol. 42. St. Louis: McKee, Fishback & Co. Shp. \$6.00.

NEW JERSEY.—Reports of Cases in the Supreme Court and the Court of Errors and Appeals of New Jersey. By P. D. VROOM. Vol. 3, being 32 N. J. Law Reps. Trenton: Hough & Gillespie, Prs. 1869.

QUARTERLY JOURNAL OF PSYCHOLOGICAL MEDICINE AND MEDICAL JURISPRUDENCE. Edited by WM. A. HAMMOND, M. D. Vol. 3, No. 2, April 1869. New York: D. Appleton & Co. \$5.00 per annum.

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WESTERN JURIST.—Vol. 3, No. 2, April 1869. Des Moines: Mills & Co. \$3.00 per annum.