

A town tax is not a contract express or implied: *Id.*

As there was no perfected application of the debt upon the tax between the selectmen and the defendant, there were no equitable considerations in favor of the town: *Id.*

TRUSTEE. See *Guardian.*

VENDOR AND PURCHASER.

A vendee will not be deemed to have assented to a contract for the sale of land, which is binding on one of two vendors only. And the contract being, for that reason, not binding upon him at the time it was signed, he cannot make it a valid agreement as to one vendor only, by assenting to it as such a contract afterwards: *Snyder v. Neefus*, 53 Barb.

WITNESS. See *Husband and Wife.*

Opinions.—The general rule is that a witness must state facts, and not opinion; but it is not a universal rule, nor are the exceptions to the rule confined to experts on matters of science, art, or skill. Where the witness has had the means of personal observation, and the facts and circumstances which lead the mind of the witness to a conclusion, are incapable of being detailed and described so as to enable any one but the observer himself to form an intelligent conclusion from them, the witness is often allowed to add his opinion, or the conclusion of his own mind: *Town of Cavendish v. Town of Troy*, 41 Vt.

The claim being that said Thomas lived in Jay in 1829, the witness, 64 years old, always acquainted with Thomas, after detailing facts tending to show that he must know where Thomas was living that season, was allowed to say: "From what I have stated, I should not think it possible for Thomas to have lived in Jay that season, 1829, and I not know it." *Held*, there was no error: *Id.*

Parties.—The death of one party to the cause of action in issue, is the ground of excluding the survivor from testifying, and not the fact that the estate of the deceased party has an interest in the result of the suit. (Gen. Sts. ch. 36, § 24): *Hollister, adm. of Barrows v. Young*, 41 Vt.

The legal representatives of the intestate quitclaimed the premises in question, prior to the appointment of an administrator, and while the defendant was in adverse possession claiming title. The grantee brought ejectment in the name of the administrator. The question was whether the defendant had recognised the intestate's title during his life, and had occupied under and in subjection to it. *Held*, that the defendant was not a competent witness: *Id.*

LIST OF NEW LAW BOOKS.

ABBOTT.—A General Digest of the Law of Corporations. By B. V. ABBOTT and A. ABBOTT. Roy. 8vo. pp. 1004. New York: Baker, Voorhis & Co. 1869.

ALABAMA.—Reports of Cases in the Supreme Court. By J. W. SHEPHERD. Vol. 41. Montgomery: Barrett & Brown, Printers. 1869.

BARBOUR.—Reports of Cases in the Supreme Court of New York. By O. L. BARBOUR. Vol. 52. Albany: W. C. Little. 1869. Shp. \$6.

BLATCHFORD.—Rules of the United States District Court, Southern District of New York. Collected and arranged by Hon. SAMUEL BLATCHFORD. 8vo. pp. 60. New York: Baker, Voorhis & Co. 1869. Pap. \$1.

BREWSTER.—Reports of Equity, Election and other cases chiefly in the Courts of Philadelphia county. By Hon. F. C. BREWSTER. Vol. I. Philadelphia: John Campbell. 1869. Shp. \$6.

BRIGHTLY.—Annual Digest of the Laws of Pennsylvania. 1869. By F. C. BRIGHTLY. Philadelphia: Kay & Bro. Pap. \$2.

GEORGIA.—Reports of Cases in the Supreme Court. By N. J. HAMMOND. Macon: J. W. Burke & Co. Shp. \$7.50.

GERRY.—Argument in the Mumler Spirit-photograph Case. By E. T. GERRY. 8vo. pp. 56. New York: Baker, Voorhis & Co. 1869. Pap. 50 cts.

KANSAS.—General Statutes. Revised by J. M. PRICE, S. A. RIGGS and J. McCABON, Commissioners, and adopted by the Legislature in 1868. Roy. 8vo. pp. 1270. Lawrence: Printed for the State by J. Speer. 1868.

KEYES.—Cases in the Court of Appeals of New York. By E. W. KEYES. Vol. 4. Albany: W. C. Little. Shp. \$5.

MASSACHUSETTS.—Reports of Cases in the Supreme Judicial Court. By A. G. BROWNE, JR. Vol. 2, being 98 Mass. Rep. Boston: H. O. Houghton & Co. 1869.

MILLER.—Address to the Graduates of the Law Department of Iowa University, June 1869. By Hon. SAMUEL F. MILLER. Pamph. 8vo. pp. 18. Keokuk: R. B. Ogden, Printer.

MINNESOTA.—Reports of Cases in the Supreme Court. Vol. 13. By WM. A. SPENCER. St. Paul: Combs & Whitney.

ORDRONAUX.—Jurisprudence of Medicine, in its relations to the Law of Contracts, Torts and Evidence; with Supplement on the Liabilities of Vendors of Drugs. By JOHN ORDRONAUX, M. D. 8vo. pp. 310. Philadelphia: T. & J. W. Johnson & Co. 1869. Shp. \$4.

PARKER.—Lectures in the Harvard Law School, and in Dartmouth College. 1867-9. By JOEL PARKER. 8vo. pp. 108. New York: Hurd & Houghton. Pap. 75 cts.

REDFIELD.—The Law of Carriers of Goods and Passengers; also the Construction, Responsibility and Duty of Telegraph Companies, the Responsibility and Duty of Innkeepers, and the Law of Bailments of every class, embracing Remedies. By ISAAC F. REDFIELD, LL.D. 8vo. pp. 599. Cambridge: H. O. Houghton & Co. Shp. \$6.50.

ROBERTS.—A Treatise on Admiralty and Prize, together with some suggestions for the guide and government of United States Naval Commanders in Maritime Wars. By DAVID ROBERTS. New York: Hurd & Houghton. 1869. Shp. \$7.50.

WALLACE.—Cases in the Supreme Court of the United States, December Term 1868. By JOHN WILLIAM WALLACE. Vol. 7. Washington: W. H. & O. H. Morrison. 1869.