

HUNT v. SMITH.

Case No. 6,899.

{3 Cranch, C. C. 432.}¹

Circuit Court, District of Columbia.

May Term, 1829.

VENDOR AND PURCHASER—LIABILITY OF VENDOR FOR TAXES ASSESSED AFTER CONVEYANCE.

A vendor of a city lot in August, is not liable to the vendee for taxes for that year, not assessed until November, and not payable until the first of January following.

The plaintiff {H. Hunt} purchased city lots of the defendant {R. Smith} in August, 1827, and afterwards was obliged to pay the city taxes for the year 1827. These taxes were not assessed until November, 1827, and were not payable until the 1st of January, 1828. This suit was brought to recover the amount of those taxes from the defendant, the vendor; but

THE COURT (THRUSTON, Circuit Judge, absent,) decided that he was not liable. Nonpros.

¹ [Reported by Hon. William Cranch, Chief Judge.]