

## SCHEERDT v. SCHELL.

{N. Y. Times, Jan. 18, 1859.}

Circuit Court, S. D. New York.

Jan., 1859.

CUSTOMS DUTIES—APPRAISEMENT—PAYMENT  
UNDER PROTEST.

{This was an action by Julius Scheerdt against Augustus Schell to recover certain duties alleged to have been illegally exacted.}

Mr. Griswold, for plaintiff.

Mr. Hunt, for defendant.

Before INGERSOLL, District Judge. This was an action brought to recover back certain additional duties imposed by the defendant as collector of this port upon certain goods imported by the plaintiff. On appraisement the value of the goods was raised more than ten per cent, from which the plaintiff appealed, and merchant appraisers were thereupon appointed, who raised it, but not so much as the others; and thereupon the collector fixed upon the highest value. The plaintiff protested, upon the ground that the collector fixed upon the value without notice to the plaintiff or hearing any evidence; that the papers did not show that the merchant appraiser was a discreet and proper person, and a citizen of the United States; and that the twenty per cent, was calculated not only upon the appraised value, but upon the amount of the commissions also.

The judge directed the jury to find a verdict for the defendant.

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