

TUCKER ET AL V. THE MARY C. POTTER.

District Court, D. South Carolina.

SALVAGE-LIEN-CUSTOMS DUTIES.

[In respect to the lien of salvors, it was held that customs duties, in the order of payment, constitute a prior debt. They belong to the government; are regarded as the claim made by the supreme authority of the nation. Such duties are not possessed of any peculiarity distinct from other liens, making it necessary for the court to deduct them, and consider the balance only as representing the property saved. Decided by MAGRATH, District Judge. Nowhere reported; opinion not now accessible. The above statement of the point determined was taken from Cohen, Adm. Law, 189.]

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