

Case No. 14,702. UNITED STATES V. BUTLER ET AL.
[18 Int. Rev. Rec. 164.]

Circuit Court, N. D. New York.

1873.

INTERNAL REVENUE—ASSESSOR'S LIST—TAX DUE—PRIMA FACIE CASE.

The assessor's original list, transmitted to the collector, is prima facie evidence of amount of tax due.

The government need not, in the first instance, go into particulars of assessment, or show that it was properly made. That this was the case is inferred from assessment itself, until the contrary is shown by party objecting to it.