

UNITED STATES v. FIFTY-ONE DOZEN
PIECES OF MERCHANDISE.[2 Spr. 100.]¹

District Court, D. Massachusetts.

Jan., 1864.

CUSTOMS DUTIES—FORFEITURE—HOW FEES PAID
OUT OF PROCEEDS.

At law.

SPRAGUE, District Judge, ruled that in cases of sales of property declared forfeit for breach of the revenue laws of the United States, under Act 1799, c. 22, § 90 (1 Stat. 696), the marshal is to pay into the registry of the court the gross proceeds of the sale, less the expenses attending the sale, and that the marshal's commissions for the sale of property and collecting and paying over the proceeds form part of the expenses so to be deducted, and that all other fees, charges, and expenses, whether of the marshal or any other officer or person, for services not relating to the sale, are to be paid by an order of the court from the proceeds after they are paid into the registry. The practice in prize causes is different, by virtue of the acts of 1862 and 1864. Act 1862, c. 50, § 4 (12 Stat. 370); Act 1864, c. 174, § 8 (13 Stat. 308). In prize sales, the marshal deposits the gross proceeds with the assistant treasurer, subject to the order of the court; and all costs and charges, whether of the sale or otherwise, are paid by order of the court on the assistant treasurer.

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