

Case No. 17,235.

WASHINGTON v. WALKER.

[2 Cranch, C. C. 293.]¹

Circuit Court, District of Columbia.

April Term, 1822.

COLLECTOR OF TAXES—LIABILITY ON BOND—ARREARAGES COLLECTED.

The collector of city taxes who was appointed and gave bond in June, 1816, and resigned in October, 1816, was liable upon that bond for all collections of taxes made by him after the date of the bond, and before his resignation, although such collection consisted of arrearages of taxes due in former years.

Debt on a collector's bond. There were several breaches assigned in not paying over the money collected. The bond was dated in June, 1816, and the defendant resigned his office in October, 1816, before the tax list of that year had been delivered to him. He had been collector for several preceding years.

Mr. Law and Mr. Key, for plaintiffs, contended that, as the defendant had been collector in preceding years, his sureties in this bond are liable for collections made in former years.

But THE COURT (MORSELL, Circuit Judge, contra) decided that the defendant is liable upon this bond, dated in June, 1816, for all collections of taxes made by him, after the date of the bond, and before his resignation in October, 1816, although such collections consisted of arrearages of taxes due in former years, the by-law of 1812 having expressly made it the duty of every new collector to collect such arrearages; and, as the defendant was collector of the preceding year, it was not necessary that he should have been furnished by the register with a new list of arrearages, because the defendant must have himself known what the arrearages were.

THRUSTON, Circuit Judge, was of opinion that this bond covers all moneys in the defendant's hands at any time after its date.

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