

**Case No. 17,503.**                      WHELAN v. WASHINGTON.  
[3 Cranch, C. C. 292.]<sup>1</sup>

Circuit Court, District of Columbia.

May Term., 1828.

TAXATION OF SLAVES.

1. The tax upon the slaves of non-resident owners, under the by-law of April 5, 1823, does not accrue until the hiring is complete.
2. If the tax be paid and received before the prosecution commenced, the owner is not liable to the penalty.

Appeal from the judgment of a justice of the peace against [Sarah Whelan], a nonresident slaveholder for a penalty of \$20 for not paying the tax of two dollars on a female slave, hired out by the defendant, in the city of Washington, before the hiring, under the second section of the by-law of April 5, 1823. The tax was paid before the prosecution was commenced.

THE COURT (nem. con.) was of opinion that as the tax was imposed upon slaves hired, it did not accrue until the hiring was complete; and that if paid and received before the prosecution, the defendant was not liable to the penalty. Judgment reversed with costs.

<sup>1</sup> [Reported by Hon. William Cranch, Chief Judge.]