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ples and reasonings propounded in these cases, and in that of *Woodruff v. Trapnall*, appear to me to place all three of the cases essentially upon the same platform, and establish no valid or sound distinction between them, but should, if those principles and reasonings be correct, have led to the same conclusion in them all.

Mr. Justice CATRON.

I concur with my brother Daniel.

Mr. Justice NELSON.

I concur in the judgment of the court on the ground, first, that the act of the legislature of the state of Arkansas, repealing the provision of a previous act, by which the bills of the Bank of Arkansas were authorized to be taken in payment of the public dues and taxes, was constitutional and valid, and the defendant therefore bound to discharge his obligation *in the legal currency of the country; and, secondly, [*224 that, if otherwise, the obligor in this case has expressly stipulated to pay the debt in specie or its equivalent.

Mr. Justice GRIER.

I concur with my brother Nelson.

Order.

This cause came on to be heard on the transcript of the record from the Supreme Court of the state of Arkansas, and was argued by counsel. On consideration whereof, it is now here ordered and adjudged by this court, that the judgment of the said Supreme Court in this cause be, and the same is hereby, affirmed, with costs and damages at the rate of six per centum per annum.

JAMES TRIGG, RICHARD PRYOR, AND JOHN W. PAUP,
PLAINTIFFS IN ERROR, v. THOMAS S. DREW, AS GOVERNOR
OF THE STATE OF ARKANSAS, AND SUCCESSOR OF ARCHIBALD YELL, DECEASED.

The decision in the preceding case of Paup et al. v. Drew again affirmed.

THIS case, like the two preceding, was brought up, by writ of error, from the Supreme Court of the state of Arkansas. It was similar to the case of *Paup et al. v. Drew*, except that

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Trigg was here the principal instead of being the surety, and the amount of the bonds was greater, because Trigg purchased a larger amount of land. In every other respect, the cases were identical, and therefore neither the statement nor arguments of counsel need be repeated. Trigg's debt was \$6860, and the judgment against him for that sum, with \$3849.10 interest and costs, with interest on the debt and damages at the rate of ten per cent. per annum, from the 23d of December, 1847, till paid.

Mr. Justice McLEAN delivered the opinion of the court.

This case is here under the twenty-fifth section of the Judiciary Act of 1789, from the Supreme Court of Arkansas, on a writ of error.

An action was commenced in the Pulaski Circuit Court, on certain bonds given by the plaintiffs in error to Archibald Yell, Governor of the state of Arkansas, and his successors in office, to pay certain sums of money at the time specified, *225] which bonds *were negotiable at the principal bank of the state of Arkansas, and to be paid "in specie or its equivalent," &c., in payment for certain tracts of land, sold by the Governor under a law of the state, as a part of the Seminary lands given by Congress for the support of a seminary, under certain acts of Congress.

A plea was filed setting up in defence a tender of the notes of the State Bank of Arkansas, and that in the charter of said bank the state bound itself to receive said notes in payment of debts, &c.

A judgment was finally entered against the defendants below, for ten thousand seven hundred and nine dollars and ten cents, and costs. That judgment was taken to the Supreme Court of the state of Arkansas, and was there affirmed.

As this case is similar in principle to the above case of *Paup et al.*, it is unnecessary to repeat the reasons assigned in that case for the judgment of the court. The judgment of the state court is affirmed.

Note by the Reporter.—For the separate opinions of Mr. Justice CATRON, Mr. Justice DANIEL, Mr. Justice NELSON, and Mr. Justice GRIER, see the preceding case of *Paup et al. v. Drew*.

Order.

This cause came on to be heard on the transcript of the record of the Supreme Court of the state of Arkansas, and was argued by counsel. On consideration whereof, it is now

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here ordered and adjudged by this court, that the judgment of the said Supreme Court in this cause be, and the same is hereby, affirmed, with costs and damages at the rate of six per centum per annum.

PHILIP GREELY, JUNIOR, PLAINTIFF IN ERROR, v. WILLIAM THOMPSON AND WILLIAM HENRY FORMAN, MERCHANTS AND CO-PARTNERS, TRADING UNDER THE STYLE AND FIRM OF THOMPSON AND FORMAN, ALIENS AND RESIDENTS OF LONDON, DEFENDANTS.

In an action brought against a collector for the return of duties paid under protest, it was not competent for him to give in evidence a letter from the Secretary of the Treasury, to show that the removal of one of the merchant appraisers was done by his order.¹

The legality of such removal as to third persons was valid or not, according as the collector possessed legal power to make it on the facts of the case. Courts must *look to the laws themselves, and not to the constructions placed upon them by the heads of Departments, although these are [*226 entitled to great respect, and will always be duly weighed by the court.

Under the various acts of Congress providing for the payment of duties, the time of procurement is the true time for fixing the value, when the goods are manufactured or procured otherwise than by purchase, and are not of an origin foreign to the country whence they are imported hither. The proviso in the fifth section of the act of 1823 (3 Stat. at L., 732), relates altogether to this latter class of goods.²

The penalty provided in the act of 1842 related only to goods purchased, and not to goods procured otherwise than by purchase.

The regular appraisers and the merchant appraisers who may be detailed for the duty must, each one, personally inspect and examine the goods. It will not do for one to report to the other that the goods are "merchantable," and then to fix the value according to a general knowledge of the value of merchantable goods of that description.

The removal, by the collector, of one of the merchant appraisers, because he wished time given to obtain more evidence from England, and the substitution of another, was irregular, and made the whole appraisement invalid. These appraisers are temporary umpires between the permanent appraisers and the importers, and after entering on their duties could not be removed, either by the collector or Secretary, without some grave public ground beyond a mere difference of opinion.³

THIS case was brought up, by writ of error, from the Circuit Court of the United States for the District of Massachusetts.

Mr. Justice Catron did not sit at the trial in this court, being a stockholder and co-partner of a railroad company having a similar interest.

¹ APPLIED. *Maxwell v. Griswold*, How., 578.

10 How., 254.

³ See *Greely v. Burgess*, 18 How.,

² CITED. *Sampson v. Peaslee*, 20 415; *Belcher v. Linn*, 24 Id., 525.