
Opinion of the court.

appellee, filed counter-affidavits of Low and the witnesses, denying that the agreement referred to was given for the purpose of influencing the testimony of the witnesses, but merely for the purpose of securing their attendance and compensating them for the time and money expended in attending to give their evidence.

At a subsequent day the CHIEF JUSTICE announced the order of the court,

GRANTING THE MOTION.

PARKER v. LATEY.

Writ of error to a Circuit Court in an ejectment dismissed, where the record stated that the land for which the suit was brought was "of the value of \$500 and over."

ERROR to the Circuit Court for the District of Nebraska.

Parker brought ejectment against Latey to recover possession of a certain tract of land situate in the city of Omaha, in the State of Nebraska, described in the declaration, and there stated to be of "the value of \$500 and over." Verdict and judgment were for the defendant, and the plaintiff sued out this writ of error.

Mr. J. J. Redick, for the defendant in error, moved to dismiss the case for want of jurisdiction; the Judiciary Act giving jurisdiction to this court on writs of error to Circuit Courts only "where the matter in dispute exceeds the sum or value of \$2000."

Mr. Justice CLIFFORD delivered the opinion of the court.

Objection is made by the defendant that the matter in controversy does not exceed two thousand dollars, and upon an examination of the record the objection appears to be well founded. Enough must appear to show affirmatively

Statement of the case.

that the jurisdiction exists, and as it does not in this case, the writ of error must be

DISMISSED.

*COOLEY *v.* O'CONNOR.*

1. A certificate signed by only two of the direct tax commissioners appointed under the act of Congress of June 7th, 1862, that land charged with the tax, had been sold to the United States, is admissible in evidence in an action brought to try title to the land.
2. It is error to rule such a certificate void.
3. In trespass to real property brought to try the title, a freehold or a mere possessory right in the defendant may be given in evidence under the general issue.
4. The act of Congress contemplates a certificate of sale, though the United States becomes the purchaser.
5. Whether the advertisement of sale was such as the law required is a mixed question of law and fact, and it must be submitted to the jury.

ERROR to the Circuit Court for the District of South Carolina; in which court Mrs. O'Connor brought suit against Cooley and others, for trespass on a lot of ground which she alleged to be hers, and to try title to the same. The case was thus:

On the 5th August, 1861, Congress passed an act to provide increased revenue from imports to pay the interest on the public debt, &c., apportioning the taxes authorized among the several States.

South Carolina being in insurrection at the time, and not paying her quota under the act, Congress on the 7th of June, 1862, passed another act, which provided by its first section that:

“When in any State, or in any portion of any State, by reason of insurrection or rebellion, the civil authority of the government of the United States is obstructed, so that the provisions of the act of August 5th, 1861, for assessing, levying, and collecting the direct taxes therein mentioned cannot be peaceably executed, the said direct taxes, by said act apportioned among