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this case and the case where there has been personal service of irregular or erroneous process. In that case the party has notice in fact, and may, if he will, appear and object to the irregularity of the proceedings, and also Pearsley v. Hayes, 23 Iowa 37; Thompson vs. Doc. 8 Blackford 326.

I am of opinion, therefore, in the proofs as presented, that Greenwood was legally seized of the land, and that the title to the court acquired jurisdiction of his person.

It is next objected to the validity of the proceedings, that the Sixth District Court, that the court had no jurisdiction to order a sale of the property in question, because it was abandoned property, and the treasury agents were directed by the court to sell the same, and the same, and therefore no court had jurisdiction to seize and sell.

It is sufficient answer to this to say that the property was not abandoned, as that term is defined in the statute. "Properties shall be regarded as abandoned when the lawful owner shall be voluntarily absent therefrom, and engaged either in some military or naval service, or in the rebellion." (13 Statutes at Large, 375, section 1.) While there is evidence to show that Greenwood was voluntarily absent, there is no proof that he was engaged either in some military or naval service, or in the rebellion.

The legal proposition embraced in this objection to the record is, in our opinion, sound, but it is not sustained by the facts alleged and proved in this case.

The evidence shows that the judgment against Greenwood was signed February 12, 1867. By General Order No. 35, of the Honorable Major General Butler, dated February 12, 1867, registered enemies of the United States were ordered to leave the department.

Greenwood was a registered enemy. On May 15, 1867, he was ordered to leave the city, and that time he was put on board of a schooner in the Old Basin and sent to East Passagoula, Mississippi, where he arrived on the seventeenth of May. The schooner was ordered to leave the basin, and had chosen to register himself as an enemy of the United States. The evidence shows that on the tenth of October, 1867, he had a passport from the United States, and was in possession of the same.

The defendant offers in evidence a record of the Sixth District Court of the parish of Orleans, in the case of Eliza Chapin vs. Moses Greenwood, showing a judgment in favor of Mrs. Chapin, rendered on the 10th day of February 7, 1867, for \$1000, with eight per cent interest, a fieri facias issued thereon, dated December 16, 1867, and levied on the property of the defendant.

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property of Greenwood, any informality and irregularities in the proceedings will not avail to render them void. The judgment of the court stands until reversed in fact, and is not subject to collateral attack.

Section 2809 of the Revised Statutes of Louisiana provides that all informality connected with and growing out of any such sale made by any person authorized to sell at public auction, prescribed against those claiming under such sale after the lapse of five years from the time of making the same, shall be null and void.

We think, therefore, that the prescription ceased to exist more than a year prior to the making the assessment, and the proper course had been given to this fact, and it is sufficient answer to this to say that the persons who had composed this firm were still bound year after year, though perhaps resident elsewhere.

The court declared in this instance the persons on whom this tax was assessed had ceased to exist more than a year prior to the making the assessment, and the proper course had been given to this fact, and it is sufficient answer to this to say that the persons who had composed this firm were still bound year after year, though perhaps resident elsewhere.

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was dissolved, the dissolution publicly advertised, and one of the partners, Henry Von Phul, went to reside in the parish of East Feliciana, Louisiana.

In the year 1869, notwithstanding the fact that the firm had ceased to exist, it was assessed by the city as having a capital of \$20,000, and a tax imposed on one of the partners, Henry Von Phul, for the year 1869, in the amount of \$1000.

This suit was brought to annul this judgment, and having been decided in favor of plaintiffs in nullity, the city has appealed.

The court declared in this instance the persons on whom this tax was assessed had ceased to exist more than a year prior to the making the assessment, and the proper course had been given to this fact, and it is sufficient answer to this to say that the persons who had composed this firm were still bound year after year, though perhaps resident elsewhere.

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erty, and the ratifications shall be exchanged at Washington as soon as may be convenient.

In witness whereof the respective plenipotentiaries have signed the same, and have affixed thereto their respective seals.

Done at Washington the twenty-third day of February, 1872, in the presence of the plenipotentiaries of the United States of America, and of the plenipotentiaries of the Kingdom of Great Britain and Ireland, Sir Edward Thornton, Secretary of State, and Her Majesty's plenipotentiary in the United States of America, and of the plenipotentiaries of the Kingdom of Great Britain and Ireland, Sir Edward Thornton, Secretary of State, and Her Majesty's plenipotentiary in the United States of America.

Done at the city of Washington this fifth day of May, in the year of our Lord one thousand eight hundred and seventy-one, and of the independence of the United States of America the ninety-fifth.

By the President: HAMILTON FISH, Secretary of State.

EDWARD THORNTON, Secretary of State, and Her Majesty's plenipotentiary in the United States of America.

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