

we resigned. They were all in the vault.

(Mr. Rickarby thereupon handed to the witness a certain book)

Witness Continued:-

I have looked at this book that is handed to me, and it is our tax receipts for 1907,-- or rather,-- the duplicates of them. The sheets that are in white are the original tax receipts and the pink ones are the carbons of the receipts that had been written on originals. We used the carbon for ourselves and this white one for the receipt, and this is our stub to post by.

I have looked at the following numbers in this book and they are in my handwriting: 4906, 4909, 4910, 4971, 4973, 4974, 4976.

Stub No. 4979 is my brother's signature,-- my brother, Wilton A? Cooper's signature.

The paper to which I have referred and which was shown to me on the former examination, was a tax bill made out by me, and was sent, I suppose, by me in the regular course of mail to Mrs. Maggie Roberts.

Q. Did the Tax Collector's office of Baldwin County make a full and complete settlement with the State and with the County for the tax year of 1906?

Respondent objected to the question upon the ground that it calls for evidence that is immaterial.

Ans. I think they did.

Q. Do you state that as a fact? Ans. Sure they made a complete settlement for 1906.

Witness Continued:- For 1906, they paid to the State and to the County the full amount that was owing to both. As to the tax year of 1907, we did not pay the full amount for that year to the State and County. I think that was the year that we had the trouble up there.

I do not remember how much that account was short; but I think it was short somewhere along about seven or ten thousand dollars. Upon that settlement, my father's resignation was requested, and Oscar Hall was appointed in his place.

Judge Purifoy was one of the auditors that went over and examined the books and reported on them.

Q. Was not a suit subsequently brought against the bonding company that was on your father's bond for the amount of the State and County taxes, and was not that shortage paid up by the bonding company?

Respondent objected to the question because it calls for evidence that is immaterial and incompetent.

Ans. The suit was brought but I don't know who paid it.

Q. The amount was paid? Ans. I never was notified that it was paid, but I supposed it was. Neither I nor my father ever paid it.

Q. Wasn't an indictment secured or presented by the Grand Jury of the Circuit Court of Baldwin County against your father arising out of this transaction?

Respondent objected to the question, first, because it calls for evidence that is illegal and incompetent and second, because it calls for evidence that is immaterial, and third, because it calls for the conclusion of the witness, and fourth, because it calls for secondary evidence.

Ans. Yes sir; I believe there was.

Respondent objected to the answer separately upon each of the above stated grounds of objection to the question.

Witness Continued:-

My father died before the case could be disposed of. The trouble I spoke of having up there was the robbery. I do not remember how much money was in the safe when it was robbed. I have no approximate idea of the amount that was in it,- it has been so long ago that I don't remember much about it now.

I do state positively that Mrs. Maggie Roberts or Mrs. James did not pay the taxes assessed to her for the year 1906. They were not paid to us, to me, - or my father or my brother, or anyone representing us. If they had been paid, the original receipt would have been torn out of the stub and marked on the book. If they had been paid, there should be on that stub book a receipt stub showing that payment.

I do not remember it independently of the books, that they were not paid, but had she paid it, the stub from the tax receipts would have been torn out and forwarded to her. The receipt that you referred to was not a receipt, -- that was not a receipt that we used at all.

We had two or three old negroes around the office at times, as porters. Those men were never sent over to the Post Office for any of our mail. I usually got the mail myself, or my brother, or father.

I stated positively that the collections of the office were paid to the State and County in full for 1906. I think it was for the year 1907, that it was short. I think that was the year we resigned and turned it over to Oscar Hall.

I do not remember that there was a hang-over from 1906 that was included in the 1907 settlement.

I came to Mobile in 1910, I believe. Until that time, I lived in Bay Minette. I lived there after my father moved to Mobile.

It was my custom, after the first of January, to mail bills to non-resident tax payers. During the tax years of 1906 and 1907, I was in charge and handled the cash and the books of the office. We left there in 1908.

Q. Didn't you fail to credit in the cash book several large sums that had been collected?

Respondent objected to the question upon the ground that it calls for evidence that is irrelevant, second, for immaterial evidence, and third, for incompetent evidence and fourth, because it does not inquire about the tax monies for 1906 or any of them.

Ans. I don't remember several but we might have one or two or two or three, on account of running Court the October Term of Court, they used to collect from some of the large tax payers money in advance to run the Court. The taxes were not due in October, and Court convened in October, and therefore we would collect the taxes in maybe September in order to have the money to run the Fall Term of Court.

Q. Wasn't it by these entries in the cash book that you made monthly settlements with the State Auditor?

Ans. They could have been.

Q. Wasn't one of these entries paid by a check of the Southern States Land and Timber Company?

Respondent objected to the question because it calls for evidence that is irrelevant and second, it calls for immaterial evidence.

Ans. I think it was.

Q. And they were not credited with payment on the cash book at all, were they?

Respondent objected to the question because it calls for immaterial testimony.

Ans. Not until October.

Witness Continued:-

I do not remember when this was collected. It was credited before the State examiner had discovered it, and traced it down and found the cancelled check. I am positive of that.

I do not remember that in January, 1907, there was quite a large sum of money deposited in the bank before

the Purifoy examination, consisting of monies,- tax monies, and that this was used to pay off an individual note in the bank either of my father's or mine. I cannot answer the question whether tax monies were used to pay off individual notes of my father's, because I don't know.-- I am not sure about it.

Q. Was any tax monies used to pay your father's individual debts?

Respondent objected to the question as being immaterial to the issues in this case.

Ans. I could not say whether there was, or not.

Q. Was any of it used to pay any of your individual debts or expenses by you?

Respondent objected to the question upon the same grounds assigned in last preceding objection.

Ans. No sir; not mine, because I had no debts to pay.

Q. As a matter of fact wasn't it careless bookkeeping in the office that got your father into that bad jam?

Respondent objected to the question because it calls for evidence that is immaterial, and second, for evidence that is irrelevant to the question of whether these particular taxes were paid for 1906 or not.

Ans. I don't think it was.

Q. Well, if it was not bad bookkeeping, or carelessness, what became of the ten or twelve thousand dollars that was short in the Tax Collector's accounts?

Respondent objected to the question because it assumes without proof that there was ten or twelve thousand dollars short in the ~~bank~~ Tax Collector's accounts, and upon the further ground that it is immaterial to the issue in this particular matter.

Ans. I don't remember the amount of the shortage and don't know anything about the ten or twelve thousand dollars.

Q. Well what became of the shortage?

Respondent objected to the question because it calls for immaterial evidence.

Ans. The robbery.

Q. You say that you think it was robbery?

Ans. I said robbery. I did not say that I thought.

Q. And the robbery then was the only irregularity in the Tax Collector's books?

Respondent objected to the question because it calls for evidence that is immaterial to the issues in this case.

Ans. I am not sure about that.

Q. Well then do you know, or do you prefer not to state what became of this money?

Ans. I don't know what became of it,--- Robbery, I said.

Q. Did the robbery account for all of the money that was short?

Respondent objected to the question because it calls for immaterial evidence.

Ans. I suppose it did.

Witness Continued:-

Although I kept the books, I do not know how much money we had in the safe when it was robbed. The Southern States Land and Timber Company's check was credited in October. I state that as a fact,-- they paid taxes for 1907 during September, I think, although I am not sure, but I think it was credited sometime in the month of October. I do not remember when it was collected. It was credited upon the books as having been paid.

I think it was credited on the books before the Examiner made his report, but I am not sure,-- it has been so long ago, and I haven't got the stub book here to look and see, but therecords will show that anyway.

RE-DIRECT EXAMINATION.

I do not remember exactly what time of the year my father went out of office, but I know that we did not collect any taxes for the year of 1908. We did collect

some for 1907, the year that we went out, because we did not resign until about March, 1907. To the best of my recollection, I think it was about March, or April 1907 that we resigned. I am not sure of it.

When I said that we would sometimes get tax money from a tax payer in order to run Court, I did not refer to the Court of County Commissioners, but to the Circuit Court. There were needs of money being in the County Treasury to pay county expenses, and for this reason we got large tax payers to let us have monies.

Q. Was that at the instance of the Tax Collector's office alone, or at the instance of other peoples or officials,- did they put you up to it?

Complainant objected to the question because it calls for statements by other people.

Ans. Usually the County Treasurer and Tax Collector would get together.

Witness Continued:-

They would find that there was need of tax money, and they would go to some of the big tax payers and get it ahead of time, but that was not the case with small tax payers. October and November was the time of the year that we got in most of our tax money that was when we made our appointments.

We were accustomed to keeping the monies in the bank; when we got a large amount on hand we would check it up and put it in the bank.

Mr. Kessler, the Clerk in the Probate Office used to collect for us sometimes, the same as Gaskey Hallm but that was just in emergencies when we happened to be out, and people came in there and wanted to pay taxes and then Kessler would receive the money and turn it over to me. He would give them a receipt for it, signing my father's name by him.

The paper you asked me about on direct examination signed H. H. Cooper, Tax Collector, - that name is not in the handwriting of Mr. Kessler. I do not remember anybody else except those that I have named that ever collected any taxes.

The full amount collected for the taxes of 1906 were paid over to the proper officials. When I said that I means the taxes of 1906 were collected during the year from October, 1906 to July, 1907.

We had instances of tax sales that were made in 1907 as for nonpayment of taxes for 1906, where we had more than one sale of the property, against different tax payers.

Q. When would you usually make those tax sales

Complainant objected to the question because it is not in rebuttal.

Ans. Along in June and July. We were a little late sometime, making them, and it would be in July.

Q. Did you ever see a paper purporting to be a tax deed issued by the Judge of Probate to the Buchmann Abstract and Investment Company for the lands concerned in this case, purporting to be dated in 1909 and purporting to recite a sale of lands in 1907 for nonpayment of taxes for 1906,- did you ever see that tax deed?

Complainant objected to the question first because the deed in question is not exhibited and is the best evidence, and second, because it is not in rebuttal.

Ans. I don't remember seeing it.

Q. You don't remember whether you did or not?

Ans. No sir.

Q. And you don't remember precisely the time when your father went out of office? Ans. No sir; I don't.

Witness Continued:-

I do not think that he was requested to

resign by anybody. I am not sure of it now. He might have been but I don't know.

When the auditors came there to examine the books, and Mr. Purifoy being one of the public examiners, I helped them, and furnished them with the books and gave them the information they asked for.

When payments of taxes were made, we would enter from the stub book to the cash book. From there it would go on to the Tax assessment book, and it would be marked paid right opposite the name, and it would show the page of the cash book it was entered on. I don't know what has become of those stub books. They were left ~~with~~ in the vault. When we quit, we left all cash books and memoranda, etc., in the vaults in the office.

Whenever my father or my brother got mail from the Post Office concerning the Collector's office they would bring it to the office. I usually opened the mail up. My brother would help sometimes in issuing receipts and mailing them out.

I did not say that I sent Mrs. Maggie Roberts a nonresident tax bill, but I was in the habit of sending non-residents tax bills on the first of January of each year.

The bill I referred to when he asked me about mailing her one, was the bill that I mailed out, and I suppose I mailed it to her. I do not recollect where she was at that time. She was not living at Bay Minette. I could not say for sure whether she was living in Baldwin County. I think she had an agent here looking after her property. I do not think that she was living in Baldwin County in 1906, but I don't know where she lived.

Q. This book that Mr. Rickarby asked you about, with the tag pasted on the back of it in printing marked "Tax Receipts of Baldwin County", and with the various sheets inside the, back having the year 1907 printed on them, and which you said was a tax receipt book for the year 1907, where there was a white sheet marked "original" and underneath that a pink sheet marked "duplicate", those would have a carbon sheet put in between them when you went to make ~~it~~ out a receipt?

Ans. Yes sir.

Witness Continued:

Whenever we would sign that receipt we would sign it on the top of the white sheet and our name would go through the carbon and make this impression on the back or pink sheet so that we could see the signature on the pink sheet, and when we would tear out the white sheet or the original, that was the original receipt and the pink sheet underneath it was the copy of it which we retained. The first two years that we were in the office we did not use that kind of book, but we were using that kind in 1906 and 1907. We also had another book called the cash book; then we had what we called the abstract book made up from the assessment book. We made the tax bills from the original assessment book.

We did not have a book in our office that we called the tax bill book, but we had these blank bills printed and we would send them out to people the first of the year and to non-residents. That was simply a bill, and there were no carbons to that. They were nothing but white sheets. We had thousands of them all over the office. Those white bills had a place at the

bottom where you could receipt that, but when a person sent us money or paid us tax money, we would go to the receipt book, because that is what we used,-- the receipt book-- every month in entering cash, every month. When I say that we would go to the receipt book, I mean that we would go to the book that Mr. Rickarby had examined me about here. We used this book to post from to our cash book, and these figures on here represent the page of the cash book.

The figure on the stub here would show the number of the page of the cash book, and from that stub, we would enter the cash on the cash book. If the books showed that the taxes had not been paid at the proper time, we would go ahead and sell the property for taxes.

I do not remember the time of the year that the robbery occurred, but I think it was in November or December,-- the latter part of November, I think. I think it was in 1907

Q. If your father or your brother ever received any remittance of tax monies in the mails and they opened them up, and took it out that is the plan you would have followed is it,-- to go to the receipt book and forward a receipt?

Complainant objected to the question as calling for the possible or even probable actions of third parties not shown to be in the presence of the witness.

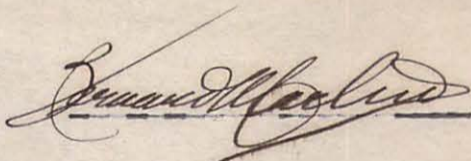
Q. Did you ever see them,-- see your father or your brother receive monies there through the mails and receipt for them? Ans Yes s r I have,-- my brother especially.

Q. But generally they would turn the mail over to you to be opened up? Ans. They would,-- yes sir.

J. H. Cooper

I, Bernard A. Carlin, one of the Commissioners named in the annexed commission, do hereby certify that the foregoing testimony and answers taken down and written by me in the words of the witnesses, Wilton A. Cooper, E. A. Cooper and H. Van Cooper, were read over by the said witnesses, respectively; that they each respectively assented, swore to and subscribed the same in my presence, that I have personal knowledge of the personal identity of said witnesses; that I am not of counsel or kin to either of the parties to said cause, nor interested in the event thereof. And I enclose the said testimony, together with said commission and exhibit, to the said Clerk of the Circuit Court whence the same emanated, as my full execution of said commission.

Given under my hand and seal this 20th day of November, 1920.

 (LS)

STATE OF ALABAMA,
BALDWIN COUNTY.

KNOW ALL MEN BY THESE PRESENTS: That, WHEREAS,

the land hereinafter described was subject to taxation for the year, . . . 1906 . . . and the Board of Revenue levied taxes thereon for county purposes for said year . . . ; and

WHEREAS, Said land was returned for taxation by Mary James for said year . . . 1906 . . . , and

WHEREAS, The certificate of assessments was made in accordance with Section ³⁹⁸⁶~~2158~~ of the Code; and

WHEREAS, The Tax Collector entered in the Docket of Tax Causes the description of said land, and amount of taxes, fees and charges due thereon for said year . . . and delivered said Docket to the Probate Judge; and reported, in accordance with Section ⁴⁰⁴⁶~~2288~~ of the Code, that he was unable to collect said taxes without sale of said land; and

WHEREAS, The Probate Court at the May 1907 . . . Term, rendered decree of said land for the payment of said taxes, fees, charges, costs and expenses of sale; and

WHEREAS, The Tax Collector, in enforcement of said decree, gave thirty days' notice by publication once a week for three successive weeks in . . . The Baldwin Times , a newspaper regularly published in said County, and also by posting notice at the Court House of said County, and at a public place in the precinct in which the land was situated, that he would sell said land on the 8th . . . day of . . . July . . . , 1907 . . . , between 10 o'clock a. m. and 4 o'clock p. m., in front of said Court House, which notices described said land and stated the amount for which the Probate Court's decree had been rendered against same, and that said taxes had been assessed to Mary James ; and

WHEREAS, The Tax Collector at said time, in front of said Court House door, did offer said land at public outcry, so that, as far as practicable, only such portion thereof was sold as was necessary to satisfy said decree, and did sell said land to Buchman Abstract & Investment Co. , who was the highest bidder, for \$ 9.00 , which covered the taxes, fees, charges, costs and expenses of sale, which amount he paid to said Tax Collector; and

⁴⁰⁶³~~2285~~ WHEREAS, The Tax Collector did then deliver to said purchaser, in accordance with Section ⁴⁰⁶³~~2285~~ of the Code, a certificate of Purchase, containing description of said land, showing the date the same had been assessed to . . . Mary James for said year . . . ; and also showing the taxes due thereon, distinguishing the amounts due the State and County, and for school purposes, and the fees and costs; and further showing the time for which said land was advertised, the date it was offered for sale, the name of the purchaser, and the price paid; and

WHEREAS, The time for redemption of said land has elapsed, and said Certificate of Purchase has been returned to the Probate Judge by Buchman Abstract & Investment Company the purchaser (assignee thereof by endorsement which appears legally executed on said Certificate);

NOW, THEREFORE, I, J. H. H. Smith as Probate Judge, in and for said County, in said State, under and by virtue of the provisions of Section 2296 of the Code of Alabama of 1907, and in consideration of one dollar, to me paid, have this day granted, bargained and sold, and by these presents do grant, bargain, sell and convey unto Buchman Abstract & Investment Company all the right, title and interest of said Mary James and all the right, title, interest and claim of the said State and County on account of said taxes. or under said decree, in and to the following described land, to-wit:

W $\frac{1}{2}$ of NE $\frac{1}{4}$ and E $\frac{1}{2}$ of NW $\frac{1}{4}$ of section 21, township 6 south of range 4 east.

situated in said County and State; TO HAVE AND TO HOLD the same, the said right, titles and interest unto said Buchman Abstract & Investment Company heirs, assigns or successors forever; but no right, title or interest of any reversioner or remainderman in said land is conveyed hereby

In testimony whereof, I have hereunto set my hand and seal, this 9th day of July 1909

J. H. H. Smith
Judge of Probate, Baldwin County.

STATE OF ALABAMA,
BALDWIN COUNTY

I, W Gasque Hall, Clerk of the Circuit Court, in and for said County, in said State, hereby certify that J H H Smith whose name is signed to the foregoing conveyance as Judge of Probate, and who is known to me, acknowledged before me, on this day, that being informed of the contents of this conveyance, he executed the same voluntarily on the day the same bears date.

Given under my hand, this the 9th day of July 1909

W Gasque Hall
Clerk of the Circuit Court, Baldwin county, Alabama.

Respondent's Exhibit "A"

The State of Alabama,)
Baldwin County,)

E. J. H. H. SMITH, Judge of said Court
in and for said County, do hereby cer-
tify that the within instrument was filed
in this office for record on the 20th

day of July 1912, at
..... o'clock

and I further
certify that the same is duly recorded in
Record Book No. 2078, Page 104
and duly examined. 23rd

Witness my hand this the day of
July 1912
E. J. H. Smith
Judge of Probate Court, Baldwin County

(a) ³²⁶
Roberts

STATE OF ALABAMA

Buchman

BALDWIN COUNTY

Filed July 8, 1918
James Alford
JUDGE OF PROBATE
To Register

The Buchmann Abstract & Investment Co.

TAX DEED See over

~~I hereby certify that the within Deed
was filed in this office for record on the....
..... day of 19....
at o'clock M., and recorded in Deed
Record, Vol., page on the
..... day of 19....~~

Judge of Probate, Baldwin County.
Fee \$.....

Prepared under authority of Section 2293 Code of Alabama.
by
ALEX. M. GARBNER,
Attorney General.
1909
THE BALDWIN TIMES PUB. CO. Bay Minette, Ala.

Filed Buchmann,
100
7/20/12
Buchmann,
Ala

The State of Alabama,)

CIRCUIT COURT.

Baldwin COUNTY.)

Equity, Division.

To Bernard A Carlin, Stephen Carlin or C.A. Strain,

or such of you as may act herein, of Mobile, County, State of Alabama, Greeting:

KNOW YE, That we, reposing confidence in your integrity, skill, and ability have appointed you Commissioners to take the testimony of H. Van Cooper, Wilton A Cooper, and E.A. Cooper,

material witnesses in a suit now pending in our Circuit Court of Baldwin County, wherein Maggie Roberts, Plaintiff, and Buchmann Abstract and Investment Co.,

Defendant, and we hereby authorize and empower you to call and cause to come before you H. Van Cooper, Wilton A Cooper and E.A. Cooper,

the said witnesses and their deposition on the Holy Evangelists to take, as well for the Complainant as for the touching their knowledge of the matters and things in controversy in said suit, which deposition, when so taken, shall be signed by said witness and certified by such of you Commissioners as may act herein; and you are further commanded, the deposition, when so taken, with this commission, to return under your hands and seals to the Clerk of said Court, with all convenient speed, and any one or more of you Commissioners, are authorized to act alone in the premises.

Witness my hand, this 1st day of November 1920 191

Witness' Fees, - - - \$

Commissioners' Fees, \$27.40

D. W. Richardson Clerk.

No. 65-
The State of Alabama
Madison County.

CIRCUIT COURT,
Equity DIVISION.

Maggie Roberts
vs. Plaintiff,
Buchmann Abstract and Investment
Company. Defendant.

COMMISSION TO TAKE DEPOSITION ON SET
INTERROGATORIES.

Issued this 1st day of
Nov. 1920. 191
Clerk.

WITNESSES:
H. Van Cooper
Wilton A Cooper
E. A. Cooper

MARSHALL & BRUCE CO.

DIRECTIONS:

TO THE COMMISSIONERS IN EXECUTING AND RETURNING THE COMMISSION:

1. If the time and place of executing the commission are not named therein, the Commissioners will subpoena the witness to appear before them at such time and place as they may appoint, and administer the oath to witness.
2. Either the Commissioners, witness, or some impartial persons, must reduce the answer of witness to writing, as near as may be in the language of the witness.
3. State the caption of the cause at the beginning, and then the following heading or title:

By virtue of the Commission hereto annexed, issued from the office of the Clerk of the Circuit Court of _____ County, State of Alabama, we, the Commissioners therein named, have called and caused to come before us the said A B, the witness named in said commission, on this _____ day of _____ 191__, at the _____; and having duly cautioned and sworn the said witness to speak the truth, the whole truth, and nothing but the truth, A B, the said witness, deposeth and saith as follows:

- First.—To first interrogatory he saith:
- Second.—To second interrogatory he saith:
- First.—To first cross-interrogatory he saith:

4. When the deposition is finished, it must be subscribed by the witness and certified as follows:

We, C D and E F, the Commissioners in said commission named, do hereby certify that the foregoing testimony and answers, taken down and written by us in the words of the witness, A B, were read over to him; that he assented, swore to, and subscribed the same in our presence, at the time and place herein mentioned: that we have personal knowledge of the personal identity of said witness [or, if unacquainted with the witness, that proof hath been made before us of the identity of the said witness]; that we are not of counsel or kin to either of the parties to said cause, nor interested in the event thereof. And we inclose the said testimony, together with said commission and the interrogatories, direct and cross, to the said Clerk of the Circuit Court whence the same emanated, as our full execution of said commission.

Given under our hands and seals, this _____ day of _____ 191__
_____[L. S.]
_____[L. S.]

Next unite the commissions, interrogatories, and answers together, with wafers or tape; second, envelope all, sealed with three seals; third, write each Commissioner's name across each seal; and, fourth, write on the envelope the names of the parties and witnesses, and direct it thus:

<p>C D v. E F</p> <hr/> <p>DEPOSITION OF</p> <p>A B</p>	<p>To _____ Esq.,</p> <p>CLERK OF THE CIRCUIT COURT.</p> <hr/> <p>_____ County, Ala.</p>
---	--

The package may be sent by mail or private conveyance.

MAGGIE ROBERTS,
Complainant

VS.

BUCHMANN ABSTRACT &
INVESTMENT COMPANY,
Respondent

NO 251
IN EQUITY
IN THE CIRCUIT COURT OF
BALDWIN COUNTY, ALABAMA.

Interrogatories propounded to Mrs. Maggie Roberts, a witness in her own behalf in the above entitled cause:

INTERROGATORY 1: Give your name, age and present residence. Are you the Complainant in the above styled suit?

INTY. 2: State what relation you are to the late Mrs. Mary James who formerly owned the West Half of the Northeast Quarter and the East Half of the Northwest Quarter of Section Twenty-One, Township Six South, Range Four East, in Baldwin County, Alabama. Do you know this land of your own personal knowledge and, if so, state who is the present owner.

INTY. 3: How long did Mrs. James live on this land? Was she living there at the time of her death? Who died first, Mr. or Mrs. James?

INTY. 4: Did you ever live on these lands yourself? If so, state under what circumstances, how long and up to what period. What disposition did you make of said land after you removed from same?

INTY. 5: In whose name was this land assessed in the year Nineteen Hundred and Six?

INTY. 6: After your mother's death, who paid the taxes on these lands, and if you say you did, state for what years you paid.

INTY. 7: During the years 1904 to 1910, did you or not, pay the tax on the lands above described for the year commencing October 1st, 1906? Did you pay taxes on any other lands in Baldwin County for that year?

INTY. 8: Did you, or not, pay the tax on the lands above described for the year commencing October 1st, Nineteen Hundred Six? Did you pay taxes on any other lands in Baldwin County for that year?

INTY. 9: If you say you paid the Nineteen Hundred Six taxes on said land, where were you living when such payment was made? How was such payment made, and when? If you state that it was done by mail, tell in what form the remittance was made and to whom the letter was addressed.

INTY. 10: When you paid this tax, did you, or not, send with your remittance the bill you received? Did you ever receive the receipt for this remittance? What name was signed to the receipt?

INTY. 11: How long did you keep this receipt and what did you ultimately do with it? If you say you sent it to some one, state to whom and for what purpose. Was this paper in your possession from February 1907, when you received it, to the time you sent it to Mr. P. J. Cooney in 1918? After sending the paper to Mr. Cooney, state if you ever saw the paper again. Was it in the same condition as to the writing on it as it was when you received it from Bay Minette the first time? Was there any change in the paper other than that it showed signs of having been wet?

INTY. 12: Attach the receipt you received from the Tax Collector's office at Bay Minette to your deposition, marking it Exhibit B, and state if this Exhibit B is the paper to which you have alluded up to this time.

Risley & Burke
Solicitors for Complainant

The name of Squire S. Burke of No. 9233 Commercial Avenue, Chicago, Illinois, is suggested as that of a suitable person to act as Commissioner in taking testimony in this cause. The said witness also resides in the City of Chicago.

Risley & Burke
Solicitors for Complainant.

NO. 251
IN EQUITY
IN THE CIRCUIT COURT OF
BALDWIN COUNTY, ALABAMA.

MAGGIE ROBERTS,
Complainant

Vs.

BUCHMANN ABSTRACT &
INVESTMENT COMPANY,
Respondent

Interrogatories pro-
pounded to Mrs. Mag-
gie Roberts, witness
in her own behalf.

Filed May 24/92
W. H. Williams
Register

Solicitors for
Complainant

We hereby acknowledge receipt of a
copy of the attached interrogatories and waive
notice of the filing of same, this the Twenty-
seventh
~~th~~ day of May, Nineteen Hundred Twenty-One.

A. B. Cobbs,
S. C. Jenkins,

Solicitors for Respondent.

Mrs. Maggie Roberts, Complainant,

vs. No. 251 In Baldwin Circuit Court, In Equity,

Buchmann Abstract & Investment Company, Deft. & Cross-Complainant.

Defendant objects to any examination of the witness for lack of compliance with the prerequisites thereof..

Defendant objects to that part of the 2nd interrogatory to complainant as her own witness, contained in the following quoted words, " who formerly owned the west half of the north-east quarter and the east half of the north-west quarter of section twenty-one, township six south, range four east, in Baldwin County, Alabama " :-

- 1st, because the question states and assumes a title in Mrs. Mary James, which has not been established ;
- 2nd, because documentary evidence is better evidence of any title in Mrs. Mary James than oral evidence, which would be secondary evidence ;
- 3rd, because oral evidence is not allowed for the purpose or with the effect to contradict writings, which are the better evidence of title to lands ;
- 4th, because the question leads the witness to say orally that Mrs. Mary James formerly owned some title or interest in the lands ;
- 5th, because it calls for parol evidence to show a title in Mrs. Mary James to land and therewith connect the complainant;
- 6th, because title to land by writings cannot be varied by parol evidence;
- 7th, because if title came down to complainant under another, the title of that other cannot be shown by parol which states the contents or substance of or varies written evidence of title;
- 8th, because witness cannot show by parol that any predecessor of hers in title had title to the lands;
- 9th, because the question calls for inadmissible evidence.

Defendant objects to that part of the 2nd direct interrogatory to witness contained in the following quoted words, " state who is

the present owner " (of the lands here concerned),

1st, because the question calls for parol evidence of title to lands, which is incompetent here, and objectionable .

2nd, because these lands are concerned in this suit, and title to them as against this defendant cannot be shown by parol evidence .

Defendant objects to the following quoted part of the 4th direct inty.,

" state under what circumstances " (the circumstances under which complainant ever lived on the lands concerned), because this

calls for evidence that is inadmissible ; 2nd, because it calls for evidence that is objectionable .

Defendant objects to the following quoted part of the 4th direct inty . .

" What disposition did you make of said land after you removed from the same ",

1st, because this calls for evidence that is inadmissible;

2nd, because it calls for evidence that is objectionable .

Defendant objects to the question quoted as follows, being the 5th inty.:

" In whose name was this land assessed in the year nineteen hundred and six ",

1st, because this calls for not the best but secondary evidence.

2nd, because it calls for inadmissible evidence .

3rd, because e it calls for evidence that is objectionable .

Defendant objects to the following quoted part of the 6th direct inty.:

" who paid the taxes on these lands, and if you say you did, state for what years you paid . "

1st, because this question calls for a conclusion of the the witness ;

2nd, because it calls for not the best but secondary evidence;

3rd, because it calls for evidence that is irrelevant;

4th, because it calls for evidence that is immaterial .

Defendant objects to the first part of the 7th direct inty. down to the interrogation point (?), reading " During the years 1904 to 1910, did you or not, pay the tax on the lands above described for the year commencing October 1st, 1906 ? "

1st, because the question is leading ;

2nd, because it calls for the witness' conclusion ;

3rd, because it calls for evidence that is irrelevant;

4th, because it calls for evidence that is immaterial;

5th, because it calls for evidence that is objectionable.

Defendant objects to the last question in direct inty. 7th, reading as follows :- " Did you pay taxes on any other lands in Baldwin County for that year ? "

A, because it is a leading question;

1st, because this calls for argumentative evidence;

2nd, because it calls for self-serving evidence ;

3rd, because it calls for the witness' conclusion;

4th, because it calls for evidence that is irrelevant;

5th, because it calls for evidence that is immaterial ;

6th, because it calls for evidence that is objectionable .

Defendant objects to the first part of the 8th direct inty., reading as follows : " Did you, or not, pay the tax on the lands above described for the year commencing October 1st, nineteen hundred six ? "

1st, because the question is leading ;

2nd, because it calls for the witness' conclusion;

3rd, because it calls for evidence that is irrelevant;

4th, because it calls for evidence that is immaterial;

5th, because it calls for evidence that is objectionable .

Defendant objects to the last question in direct inty. 8th, reading,
" Did you pay taxes on any other lands in Baldwin County for that year ? "

A, because the question is leading :-

1st, because it calls for argumentative evidence;

2nd, because it calls for self-serving evidence;

3rd, because it calls for the witness' conclusion ;

4th, because it calls for evidence that is irrelevant;

5th, because it calls for evidence that is immaterial;

6th, because it calls for evidence that is objectionable .

Defendant objects to each question in the 9th direct inty., asking her to show that she paid the taxes, because it calls for her conclusion.

Defendant objects to the first question in the 9th direct inty ., because it calls for the witness' conclusion. 2nd, because it calls for evidence that is objectionable .

Defendant objects to the second question in the 9th direct inty., reading " How was such payment made, and when ? "

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1st, because it calls for the witness' conclusion; 2nd, because it calls for evidence that is objectionable; 3rd, because it calls for evidence that is incompetent; 4th, because it calls for evidence that is immaterial; 5th, because it calls for evidence that is not sufficient on which to infer that she paid the taxes.

Defendant objects to the last question in the 9th direct inty., reading " If you state that it was done by mail, tell in what form the remittance was made, and to whom the letter was addressed . "

1st, because this is a leading question; 2nd, because it calls for the witness' conclusion; 3rd, because it calls for evidence that is not sufficient to beget a presumption that the taxes were paid; 4th, because it calls for evidence that is incompetent; 5th, because it calls for evidence that is objectionable.

Defendant objects to the first question in direct inty. 10th, reading,

" When you paid this tax, did you or not send with your remittance the bill you received ? "

1st, because it is a leading question; 2nd, because it calls for the witness' conclusion; 3rd, because it calls for evidence that is incompetent; 4th, because it calls for evidence that is objectionable.

Defendant objects to the second question in the 10th direct inty., reading

" Did you ever receive the receipt for this remittance ? "

1st, because it calls for the witness' conclusion; 2nd, because it calls for evidence that is incompetent; 3rd, because it calls for evidence that is objectionable. 4th, because it calls for oral evidence of a paper's contents,

Defendant objects to the last question in the 10th direct inty., reading,

" What name was signed to the receipt ? "

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1st, because this calls for immaterial evidence; 2nd, because it calls for evidence that is objectionable; 3rd, because it calls for evidence that is incompetent; 4th, because it calls for secondary evidence. 5th, because it calls for oral evidence of the contents or part contents of a written instrument.

Defendant objects to the first question in the 11th direct inty., reading

" How long did you keep this receipt and what did you ultimately do with it ? " A, because this calls for her conclusion;

1st, because this calls for the witness' conclusion that the paper was a genuine tax receipt.

Defendant objects to the second question in the 11th direct inty., reading

" If you say you sent it to some one, , state to whom and for

Defendant objects to the 12th interrogatory to this witness, reading,

" Attach the receipt you received from the Tax Collector's office at Bay Minette to your deposition, " &c., &c.,

- 1st, because this calls for a conclusion of the witness;
- 2nd, because it calls for evidence that is inadmissible;
- 3rd, because it calls for evidence that is incompetent ;
- 4th, because it calls for evidence that is immaterial;
- 5th, because it calls for evidence that is insufficient to infer payment of the taxes;
- 6th, because it calls for evidence that does not sufficiently establish the ~~validity~~^{validity} of the paper called a tax receipt to make it competent evidence of payment of the taxes concerned .
- 7th, the paper is not established.

And defendant objects to each part of interrogatories calling for opinion
Solicitors for Deft. & Cross-
Compl't.

And not waiving any of the foregoing stated objections to the direct interrogatories, defendant and cross-complainant addresses to her the following cross-interrogatories :-

1st Cross Inty .:-

Do you remember having been examined as a witness for your self once before in this case, when it was in the Mobile County Circuit Court , before a commissioner in Chicago, towit, Squie S. Burke ? Didn't you testify in it in 1919 ? Do you remember anything you testified then, without now having the questions and answers before you ?

2nd cross inty.; Did you not say on your former examination above referred to, that you left Alabama the latter part of November, 1905, and that you had not then been back in Alabama at all, that you were not in Alabama in 1906 nor in 1907, that you never were back in Alabama from the time you left the State in 1905 ? Or words to that effect ?

3rd cross inty .; Did you ever see old man Cooper, the former tax collector of Baldwin County, Alabama, sign his name to any paper ?

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4th cross inty .: Were you ever in the office of Mr.Cooper, the former tax collector of said county ?

Did you ever talk with any of his sons , and were you personally acquainted with any of them , if so, which of them did you know personally and talk with ?

During 1906, 1907,1908, and 1909~~0~~ or any of those years, what was the name of his clerks,deputies, or agents authorized in your personal knowledge to receive tax moneys and sign tax receipts for such moneys ? Which of them, by name, in your knowledge, signed his name to the paper you claim was a tax receipt for the taxes of the tax year of 1906 ? If you give the name of anyone who you say signed that receipt, state all your means of knowing, in detail , have you done so ?

If you have any information or understanding now, different from what you had when you testified before, who gave it to you-- how did you get it, and from whom ?

5th cross inty .: What blood kin were you to the husband of Mrs.Mary James ? Is or was Ellen Morris your blood sister ? Is or was Mary Buell your blood sister ? How were or are you kin to all the persons referred to in this 5th cross inty.? Did Mrs.James die in 1905 or 1906 or 1907-- just on what day, and in what month did Mrs.Mary James die ?

6th cross inty .: Is it not a fact that you failed or refused to pay certain taxes for different years on this property concerned in this case, for instance, for the years 1910,1911,1912, 1913,1914,1915,and 1916 ? Are there any other years since then that you have not paid for ? Which years since then did you not pay for ? If you say you paid for any of these years named in this 6th cross inty., attach to your deposition as an exhibit or exhibits the tax receipts that you received therefor , have you done so that being the best evidence of such payments enquired about herein ? Isn't it true that you were "allowed " certain tax moneys which were marked off as against you or against this property for certain year or years, on the ground they had been paid by other persons ?

7th cross inty. You have been a nonresident of Alabama,residing

outside of Alabama, just how long ?

8th cross inty . Your attorneys asked you before how you claim to have paid taxes for 1906 and you said by mail and by cash. They asked you to state as nearly as you could when you mailed that remittance, and you answered that you did not remember, that you could only rely on your receipt . They are now ineffect asking you to say that you received back the paper you call a tax receipt for that year and received it back in February, 1907 , while the paper itself is dated "Feb., 1906." They also ask you to state about your claim of payments for other years, as the direct interrogatories to you now show .

From whom have you received any suggestion that you received that paper dated Feb. 1906, in February, 1907, or any similar suggestion ?

How is it that you know now anything more about the payment and the paper you call a receipt, than you did on your former examination as a witness ?

Who is responsible for your stating anything differently now from what you stated when answering the former interrogatories to you in 1919 ?

If your answers now are different from what they were then, and over your signature, how has that come about ? Who has made you any suggestion on the subject one way or another ?

Is there anyone in Chicago advising you about this case, if so, who is it ?

Isn't it a fact that your recollection is more or less indistinct and hazy as to what happened in different years so far back as that, and that you cannot remember except by papers to remind you of them ? Attach every paper to your deposition as exhibit or exhibits that you have reminding you or suggesting to you any recollection about this matter, have you done so, if not, why have you not ?

In your former answers in 1919, you said that you did not have and did not know of any papers other than the so-called tax receipt that you were then asked to attach to your deposi-

tion, purporting to be signed in the name of the former tax collector of Baldwin County, Alabama, or words to that effect :-

if you have any now that you didn't have then, explain in full detail everything you know of your knowledge about such papers other than said so-called tax receipt, have you done so ? When did you get them ? How did you get them ?

9th cross inty. :- If you say you moved away from these lands, where did you go, to Chicago ? When did you move away from them ? After leaving them, whom did you rent them to ? For how long did you rent them to such person or persons, and when was that ?

X Isn't it a fact that the property has not been rented by you or used by you for any purpose since you left Alabama? What use of it did you make yourself after you left Alabama, and just what did you do on it, and when was that done, state the time exactly, or as exactly as you can now state, have you done so ?

10th cross inty .:

Your attorneys are asking you some questions about different tax years -- according to October 1st of this or that year :- Without your being told, do you know of your knowledge what would be the tax year of 1909, when it begins and when it ends ? Without being told do you know when any tax year began and when it ended, that is, state what the year was, and illustrate it, so we can see if you know ?

Is it not a fact that you have been written to and posted by someone as to what your testimony is expected to be, or telling you what is expected to be proved by you, and has not this happened since your former answers were made in 1919 ? Who outside of your own attorneys in Mobile, Bay Minette or Chicago, have written to or talked with you concerning such matters ?

The reasons for asking you some of the above questions is because of your former answers made in this case to Squire S. Burke, Esq., as acting commissioner before, and the forms of direct questions 000 put to you by your attorneys now .

From which it seems different answers in some particulars are now expected by your attorneys judging from their present interrogatories to you. Will you please explain how you know differently now from what you knew then, giving the facts showing your present means of knowledge? How, for instance, is it that you know, if you do know, that it was in February of any particular year that you received, as you claim to have done, or if you do claim it, any paper purporting on its face to be a tax receipt? What has made you remember that it was in the month of February? And what is it that has made you remember that it was in 1907, when on your former examination or answers you were unable to say anything as to the time, except by the paper itself? Please explain all this, and say who if anyone has helped you to an understanding or recollection of it now better than on your former answers?

With cross inty .:- What's the reason why you did not pay the taxes for the years/ 1910? What the reason for your not paying them for 1911? For 1912? For 1913? For 1914? For 1915? For 1916? Do you claim to have paid them for these specified years? Have you attached to your deposition the receipts showing that you paid them for these specified years? If not, why not?

D. B. Cobbs, S. C. Jenkins,
solicitors for Deft. & Cross-Compl't.

THE STATE OF ALABAMA,

Baldwin County.

CIRCUIT COURT, IN EQUITY.

To Hon. Squire S. Burke, No. 9233 Commercial Ave. Chicago, Ill,

KNOW YE, That we, having full faith in your prudence and competency, have appointed you Commissioners, and by these presents do authorize you, or any one or more of you, at such time and place as you may appoint, to call before you and examine Mrs. Maggie Roberts.

as witnesses in behalf of Plaintiff, in a cause pending in our Circuit Court of Baldwin, County, of said State, wherein Maggie Roberts,

Complainant

and Buchmann Abstract & Investment Company,

Respondent,

on oath to be by you administered, upon interrogatories and cross interrogatories

to take and certify the deposition of the witness and return the same to our Court, with all convenient speed, under your hand.

Witness 19th, day of June, 19 21

J. W. Richardson

Register.

DIRECTIONS FOR EXAMINATION OF WITNESSES UPON INTERROGATORIES.

1. If the time and place of executing the Commission are named therein, or in a notice appended thereto, the testimony must be taken at the time and place designated; if no time and place are designated, the Commissioners will call the witness before them at such time and place as they may appoint, and administer to him an oath to speak the truth, the whole truth, and nothing but the truth, in answer to the interrogatories to be propounded to him. The time and place of examining witnesses should be stated in the caption of the deposition.

2. The caption and deposition should be as follows:

THE STATE OF ALABAMA, }
County. }

Deposition of Richard Howe, a witness sworn (or affirmed, as the case may be) on the.....day of.....19.....
 at.....in said State and County, under and by virtue of a commission issued out of the.....

Court of.....in a certain cause therein pending between James Jones, the plaintiff (or complainant), and Samuel Young, defendant (or respondent). The said Richard Howe, being first duly sworn to speak the truth, the whole truth, and nothing but the truth, doth depose and say as follows:

To the first interrogatory he saith: (Here write the answer of the witness as nearly as may be in the language of the witness, using the first person where he uses it).

To the second direct interrogatory he saith: (Write the answer to this interrogatory, and all others, as directed above).

If there are cross or rebutting interrogatories, go through with them in the same manner, thus:

To the first cross interrogatory he saith, etc.

To the second cross interrogatory he saith, etc.

To the first rebutting interrogatory he saith, etc.

Neither party should be permitted to put to the witness, during his examination, any verbal question or suggestion; and if anything of the kind is done by either party, the Commissioner should write it down in the deposition just as it occurred.

The testimony may be written down by any one or more of the Commissioners, by the witness himself, or by any disinterested third party in the presence of the Commissioners, and be read over to the witness if he desire it, and must be subscribed by him.

3. The Commissioners must then add their certificate, as follows:

We, (or I, if only one acts), the undersigned, Commissioners in said commission named, hereby certify that we are not of counsel or of kin to any of the parties to this cause, nor in any manner interested in the result thereof; that we are personally acquainted with said witness, J—K—, and know him to be the identical person named in said commission (or have had proof made before us of the personal identity of the witness, and that he is the identical person named in said commission); that he was sworn and examined as above stated; and that his evidence was taken down, as near as might be, in his own language, and was subscribed by him in our presence on the.....day of.....19....., at the place above stated.

[L. S.]

[L. S.]

E. F.
 G. H.
 Commissioners.

If the Commissioners are not personally acquainted with the witness, they must have proof made before them that he is the identical person named in the commission, and so certify.

If the witness claims for his attendance, the Commissioners should state in their certificate the number of miles traveled, the number of days the witness attended, ferriage paid, if any, etc.

4. If any exhibits, writings, or papers are produced and used as evidence by the witness, they shall be annexed to the deposition to which they relate, and shall be identified by suitable letters or marks.

If the testimony cannot be taken in one day, the Commissioners, noting the same, may continue from day to day until completed.

5. The Commissioners will fold the depositions, commission, interrogatories, and exhibits, in a packet sealed with three seals. They will write their name or names across each seal, and direct thus:

A B } Mailed the.....day of.....19.....
 vs. }
 C D } To (give name and style of Clerk, Register, or Judge of Probate, as the case may be),
 Depositions of J K and L M }County, Alabama.

E. F.
 G. H.

If sent by private conveyance, should be endorsed: "Forwarded by R A, the.....day of.....19.....
 The package must be delivered to the officer to whom it is directed. The person bringing the deposition will be required to take an oath that it has not been opened or altered since he received it.

The Commissioner must return the commission.

Johnston

No.

THE STATE OF ALABAMA,
 Baldwin County.
 CIRCUIT COURT, IN EQUITY.

Maggie Roberts

Complainant.....
 vs.
 Buchmann Abstract &
 Investment Co.

Defendant.....

COMMISSION TO TAKE DEPOSITION
 ON INTERROGATORIES.

COMMISSIONERS:
 Squire S Burke

WITNESSES:
 Mrs. Maggie Roberts

The State of Alabama—Mobile County

Mrs. Maggie Roberts

VS.

Buchmann Abstract and Invt.
Company,

No. 326

The deposition of

H. Van Cooper, Wilton A. Cooper and E. A. Cooper

witness examined on behalf of the Respondent,

in the above entitled cause which is pending in the Honorable the
Circuit Court of Mobile County, in Equity.

The said witness appeared before me at the time and place hereinafter named, and after having been first duly sworn by me to speak the truth, the whole truth, and nothing but the truth, did testify and say as follows. That is to say H. Van Cooper, Wilton A. Cooper
and E. A. Cooper,

being duly sworn testified as follows:

THE STATE OF ALABAMA- - - MOBILE COUNTY.

MRS. MAGGIE ROBERTS

vs.

BUCHMANN ABSTRACT AND INVT. Company

Circuit Court of
Mobile County, Alabama,
In Equity,
No. 326.

Present:

Hon. E. G. Rickarby, Solicitor for Complainant,
Hon. D. B. Cobbs, Solicitor for Respondent.
Bernard A. Carlin, Commissioner.

H. VAN COOPER, a witness called on behalf of the
Respondent, after being duly sworn, testified as follows:

DIRECT EXAMINATION,
By Mr. Cobbs,

My name is H. Van Cooper. I am the son of Mr. H.
H. Cooper, who was formerly the Tax Collector of Baldwin
County. I know Mr. Rickarby here present. I am the
same person who made the affidavit before in this case on
the subject of whether, or not, my father's signature was
attached to a certain tax receipt. When Mr. Rickarby
brought me that paper to ascertain whether it was my father's
signature on it, I told him that it was not. I told
Mr. Rickarby that about a few weeks, or a week or so,
before I made that affidavit. It was shortly before I
made the affidavit.

I have examined the paper you hand me, attached as
Exhibit "B" to the deposition of Mrs. Maggie Roberts in
this case, purporting to be a tax receipt for Baldwin
County taxes for the tax year of 1906 on assessment in the
name of Mary James. I mailed her that bill all right,
but I did not receipt for it. With reference to this
paper, the name of Mary James, and the description of
lands on its face, and the figures showing an aggregate
total of \$4.75 in tax money, are in my own hand-writing.

So far as I can make it out, the date on the bottom of that paper looks like "February, 1906". I do not see any figures there, indicating the day of the month. I do not know the hand-writing, in which are the ink letters and figures, showing the date "February, 1906". I did not know Mrs. Maggie Roberts personally.

I think I sent her a bill for taxes for that year, 1906, but I am not sure. According to this, I did. I would certainly judge by that paper there that I did send her a bill.

As to the custom of the Tax Collector's office in regard to making out the tax bills at that time, we used these stub books and made a copy in making bills. A receipt book was provided by the County for the office; it was a book that had stubs and blank receipts in it, and was perforated, and you would tear the bill out. When we were sending the bill to a tax payer like that which is attached to her deposition,- she could write me for a statement of her taxes, and I would simply send her one of those, not signing it, or anything,- giving her the amount on the regular form of bill we gave them. That bill was not the one that we made out in the book in carbon,- we just had those printed in Baldwin County, just to notify the people the amount of taxes that were due. We never used this for a form of receipt at all; it was simply a statement. Then when they sent back the money to me or the tax office, and the money was received by the Tax Collector, or any of his deputies or agents authorized to receive it, I would forward the receipt from the original receipt book, and keep my carbon copy, which we already had made up.

We had a receipt book and a bill book. We had a receipt book made up before the taxes were due. We made them up in September. Every tax payer was entered on that receipt book, showing the amount to each man. Then when

When a payment was made, the receipt would already be made out, and all we had to do was turn to the book, and give him that receipt, leaving the balance of the unpaid taxes in the stub book. Afterwards, if taxes were not paid, and the time came to make up a list of lands for advertisement to be sold for non-payment of taxes, I would make up that list for the advertisement myself. In making up that list before turning it over to the newspaper, - as to whether I would check over the list, - I would check over my stubs every month in order to make up my monthly reports; I would not check over the list for advertisement in newspapers, because I was very careful when I checked them over every month. I had to be. I would check them over every month.

Q. Was your father, or his agents, whoever they were, in the habit of receiving tax monies in advance of the time they were due?

Complainant objected to the question on the ground that it asks for knowledge of the personal habits of other people, with whom the witness is not shown to be familiar, and because any testimony so adduced would be hearsay.

Ans. No sir.

Witness Continued: I was in that office about seven years.

From 1901 to the first part of 1908,-- about 7 years.

Q. Did your father ever give any instructions to you, or to anyone else staying in his office, or authorized to collect taxes for him, about receiving money in advance of the time they were due?

Complainant objected to the question on the ground that it called for incompetent testimony, and further because it called for hearsay testimony.

Ans. Not to me; I do not know what he did for other people.

Witness Continued:- At that time I was familiar with the tax books and assessment books that were turned over to the collector. The amount of taxes would not be the same for each year; they would be different, depending upon the assessment. Even though the valuation of a piece of

property might be carried on the tax books for the seven years, the amount of the taxes would not always be the same, because the taxes were sometimes raised; different assessments were made, and the Commissioners would raise the taxes at different times. The Commissioners did not always levy the same rate of taxation; they changed three or four times during the seven years that I was in the office,- they levied a special school tax, and things like that.

As to whether or not, when they were limited in the rate of taxation for a particular purpose, they always levied right up to that limit, or sometimes came under it or went over that limit, I do not remember.

Q. About when would the County Commissioners, or Board of Revenue usually begin to levy the County taxes?

Complainant objected to the question, as calling for immaterial and irrelevant testimony.

Ans. I cannot state exactly. I do not know.

Q. Well, if the law at that time gave the Tax Assessor until May to turn his books over to the County Commissioners, and if the law at that time required the County Commissioners to meet in June, did they always meet promptly when they were required to meet, or sometimes meet later, or when did they meet?

Ans. They usually met promptly.

Complainant here objected to all evidence as to the action of the Board of Revenue, and other absent officials of Baldwin County, because the same is irrelevant and immaterial, and an unnecessary burden upon the record.

Witness Continued:-

I was an agent of my father in the Tax Collector's office at that time; I was his Chief Deputy. He had my brother, Wilton Cooper, there also as a deputy. I stayed at the office most,- that is, so far as my brother and I were concerned. I was there practically all of the time, with the exception of two weeks in October and two weeks in November, when I was meeting appointments, as we did every

year. My brother, Wilton, was there a good bit; he would also take one end of the county-as I was going in the south quarter, he would go in the north quarter. We were meeting appointments. My brother, Wilton, and I were the only two deputies my father had. There was nobody else under my father, authorized to receive tax monies. Sometimes I would be away from the office a few minutes, and I would authorize Mr. Kesser who is there now, to receive money for me. He is the Mr. Kesser in the Probate Court now. I would step out for a few minutes, and he would turn the money over to me when I returned. He was the only one having such authority.

I got the majority of the mail from the post office, which came addressed to the Tax Collector. Sometimes my father would get some of it, but I would go down every morning, and get the mail myself. I opened the mail. When my father got the mail he would bring it to the office, and he would turn it over to me, and I would open it up.

When the sale docket was being made up for the sale of lands for unpaid taxes, to be turned over to the Probate Judge, containing the descriptions of lands and the amounts of taxes, fees and charges, I entered the descriptions and figures in that docket, and made the docket up myself. Whenever tax money was paid, I entered the payments on the books. Those books were the cash books and abstract books and receipt book.

Referring to the paper, purporting to be a tax receipt attached to the deposition of Mrs. Maggie Roberts in this case,- the signature "H.H. Cooper", is not the signature of my father, the former Tax Collector of Baldwin County. My father is dead. He has been dead about four years, I believe. I was accustomed to his signature, and familiar with his hand-writing and his signature. I have seen him sign his name often. My father was a physically strong man.