

as justice requires" (G. L., c. 57, s. 12), which plainly is, that a petitioner, in common with all other owners of taxable estate in his town, shall pay a tax on the fair value of his property; and therefore applications for abatement will be granted upon strictly equitable principles only. *Edes v. Boardman*, 58 N. H. 580; *Carpenter v. Dalton*, 58 N. H. 616, 617, and cases cited. The plaintiff certainly can stand no better in this proceeding, for equity requires that he should not be relieved from his proportionate share of the common burden of taxation at the expense of the other tax-payers in Meredith. That this would be the result of sustaining the bill is obvious; but irrespective of any such consideration, it must be dismissed upon general principles for a total want of equity. All of the alleged defects being purely technical and in no way injurious to the plaintiff, he has no real ground of complaint whatever; and therefore he must be permitted to take the risk of losing his land, unless he chooses to redeem it by the payment of the taxes allotted to him, and the expense of their collection.

There is also another ground for dismissing the bill, which is, that it is practically a proceeding to prevent the payment of a tax by injunction, which courts of equity will not ordinarily assume to do, and never in a case like this. *Savings Bank v. Portsmouth*, *supra*; *Brown v. Concord*, 56 N. H. 375; *Brooks v. Howland*, 58 N. H. 100.

Bill dismissed.

SMITH, J., did not sit: the others concurred.

CARROLL.

PHELPS v. STILLINGS.

The price stipulated in an agreement for the sale of land is one of the essentials of the contract necessary to be stated in the memorandum required by the statute of frauds

ASSUMPSIT, on a special count for damages for the breach of an agreement to convey land to the plaintiff, and on the common counts for money received by the defendant from the plaintiff in part payment for the land, and for labor performed and materials furnished in building fence and making repairs of a house on the same land. Facts found by a referee. The defendant orally agreed to sell the plaintiff a piece of land for \$175, to be paid in monthly instalments of \$20 each. The writing claimed by the plaintiff to be a memorandum of the agreement contained no

allusion to the price or time of payment. The plaintiff did not make the stipulated payments, but abandoned the land, went to Massachusetts, and apparently abandoned the contract. The defendant being in no fault, but having been ready to perform his agreement, and hearing nothing from the plaintiff for a long time, sold the land to another person four years after his agreement was made with the plaintiff. There are no facts from which a promise of the defendant to pay the plaintiff anything can be implied.

Quarles, for the plaintiff.

Weeks, for the defendant.

DOE, C. J. The agreed price was one of the essentials of the contract necessary to be stated in the memorandum. Bro. St. Fr., s. 376.

Judgment for the defendant.

BLODGETT, J., did not sit: the others concurred.

TAYLOR v. GILMAN.

Evidence that a party attempted to bribe a juror, on the trial of an action, is competent on a subsequent trial of the same action.

In a suit to recover of a surety upon a note, on the ground that he has been paid for signing by conveyance to him of the land of the principal, evidence that the land had been previously conveyed to another is competent.

ASSUMPSIT, on a note. The case was originally heard by a referee, who found for the defendant. It was then tried by the jury, who found for the plaintiff. The defendant then reviewed, and a trial was begun at the October term, 1880, but was not completed, by reason of an alleged attempt by the plaintiff to bribe one of the jurors. On the last trial the plaintiff was a witness; and, subject to the plaintiff's exception, the defendant was allowed to ask him if, at the October term, he did not say to one of the jurors, "If you will favor me, I will satisfy you."

Subject to the plaintiff's exception, one Smart was permitted to testify that he was a juror at the October term, 1880, and was approached by the plaintiff, who said to him, in substance, that if he should be drawn on his case, and would favor him, he would make it right with him.