

## WESTON v. MANCHESTER.

While the amount of money on which a debtor pays interest is deducted by tax assessors from the amount of his money on hand and at interest, their refusal to treat his national bank stock as money at interest is a discrimination prohibited by federal law.

APPEAL, from the refusal of tax assessors to abate a tax assessed on the plaintiff's shares of the Merchants' National Bank of Manchester. Facts agreed. The amount of the plaintiff's money on hand, money at interest, and national bank stock was less than the amount on which he paid interest.

*N. P. Hunt*, for the plaintiff.

*W. R. Patten*, for the defendants.

DOE, C. J. The plaintiff is entitled to an abatement. G. L., c. 53, s. 6; *People v. Weaver*, 100 U. S. 539; *Supervisors v. Stanley*, 105 U. S. 305; *Hills v. Exchange Bank*, 105 U. S. 319; *Evansville Bank v. Britton*, 105 U. S. 322; Cool. Tax. 389.

*Case discharged.*

STANLEY, SMITH, and CLARK, JJ., did not sit: the others concurred.

---

 CROSS v. WILDER.

An action, entered "Neither party" by agreement, may be brought forward at a subsequent term; and after notice, the entry of "Neither party" may be struck off on motion.

The action was entered "Neither party" at the September term, 1880. At the January term, 1883, the plaintiff's motion to bring the action forward and strike off the entry of "Neither party" was granted, and the defendant excepted. The defendant, having been notified of the motion, appeared by counsel specially, and objected that the court had no jurisdiction, the action having been entered "Neither party" by agreement. That entry was made on the suggestion of the plaintiff's counsel, who understood the suit had been settled. There had been negotiations for an adjustment, but the suit was not settled. When the plaintiff learned that the action had gone off the docket, he took measures to have it reinstated, but this motion was reasonably delayed on representations

of the defendant's counsel that the parties were negotiating, and would probably come to a settlement.

*C. R. Morrison*, for the defendant. When the suit was discontinued by the plaintiff's voluntary act and the consent of the court, the jurisdiction of the court over the defendant was at an end. *Railroad v. Newell*, 31 Vt. 364, 370; *Union Co. v. Pitkin*, 14 Conn. 175, 187; *Hutchings v. Buck*, 32 Me. 277; *Blanchard v. Ferdinand*, 132 Mass. 389.

*Cross & Taggart*, for the plaintiff. The court had jurisdiction and power to grant the motion. *Chamberlain v. Crane*, 4 N. H. 115; *Wendell v. Mugridge*, 19 N. H. 109; *Russell v. Dyer*, 39 N. H. 530; *Lary v. Goodnow*, 48 N. H. 170; *Dinsmore v. Hanson*, 48 N. H. 413; *Rice v. Holden*, 55 N. H. 398; *Warner Bank v. Clement*, 58 N. H. 533.

DOE, C. J. The question is not open in this state.

*Exceptions overruled.*

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

---

HAMILTON v. AUSTIN & a.

Repairing a mill on Sunday to avoid the loss of a week day is not a work of necessity, within Gen. Laws, c. 273, s. 3.\*

ASSUMPSIT for repairing the defendants' mill on Sunday. Facts found by the court. The defendants are manufacturers of doors, sash, and blinds, employing from fifty to sixty men. The plaintiff's Sunday labor was not work of necessity unless made so by the fact that it saved a week-day's operation of the mill for the defendants, and a week-day's employment for their operatives. The court ordered judgment for the defendants, and the plaintiff excepted.

*W. Little*, for the plaintiff.

*Osgood & Prescott*, for the defendants.

\* Chapter 93, Laws 1883, allows repairs on Sunday "in mills and factories, which could not be made on a week-day without throwing many operatives out of employment."