

Coös, }
June, 1895. }

HOLMES v. HOLMES.

WRIT of ENTRY, to foreclose a mortgage. Facts found by a referee.

Bingham, Mitchell & Batchellor and *Ladd & Fletcher*, for the plaintiff.

Bingham & Bingham and *Drew, Jordan & Buckley*, for the defendant.

CHASE, J. The reserved case presents no question of law that is insisted upon.

Conditional judgment on the report in favor of the plaintiff.

All concurred.

Belknap, }
Dec., 1895. }

GILFORD v. MUNSEY & a.

DEBT, in this and four other cases, on bonds given by Munsey as tax collector for the town of Gilford in 1890 and 1891, by Taylor as tax collector for the town of Gilford in 1892, and by Blaisdell as tax collector for that part of Gilford known as School District No. 13 in 1890 and 1891, to recover certain taxes which were uncollected March 1, 1893. The question at issue was whether these taxes belonged to Gilford, or were payable to the city of Laconia, which became party to the proceedings.

The act of March 24, 1893, establishing the city of Laconia (Laws 1893, c. 241), disannexed certain territory from Gilford and annexed it to Laconia, designated this territory Ward 6, specified that certain property should belong to Gilford, and provided, among other things, that Ward 6 should "have and own all the other corporate assets and property of the present town of Gilford." *Ib.*, s. 6.

It was held that the defendants had offered no legal defence to the actions on the bonds, and that, as to them, the town of Gilford was entitled to judgment with costs; that as between Laconia and Gilford, the former was entitled to the taxes; and