

5 S.Ct. 241  
Supreme Court of the United States.

ARTHUR, late Collector, etc.,

v.

MORGAN.


December 22, 1884.

### Synopsis

In Error to the Circuit Court of the United States for the Southern District of New York.

West Headnotes (2)

#### [1] Customs Duties

 [Personal and household effects of persons arriving in United States](#)

114 Customs Duties

114II Goods Subject to Duty, Rate, and Amount

114k38 Free List

114k38(2) [Personal and household effects of persons arriving in United States](#)

A carriage in use abroad for a year by its owner, who brings it to this country for his own use here, and not for another person, nor for sale, is “household effects,” under Rev.St. § 2505, and free from duty.

[53 Cases that cite this headnote](#)

#### [2] Customs Duties

 [Protest](#)

114 Customs Duties

114XIV Recovery of Duties Paid

114k103 Conditions Precedent

114k105 Protest

A protest against paying 35 per cent. duty on a carriage brought into the United States by the owner, which states that the carriage is “personal effects,” and had been used over a year (as shown by affidavit), and that, under Rev.St. § 2505 “personal effects in actual use” are free from duty, is a sufficient protest, on which

the amount paid for duty can be recovered back on the ground that the carriage was free from duty as “household effects,” under the same section.

[71 Cases that cite this headnote](#)

### Attorneys and Law Firms

**\*\*241 \*497** *Sol. Gen. Phillips*, for plaintiff in error.

*Edward Hartley and Walter H. Coleman*, for defendant in error.

### Opinion

BLATCHFORD, J.

**\*496** Julia Morgan imported into the port of New York, from Europe, in May, 1876, a carriage on which, at the appraised value of \$667, the collector exacted a duty of 35 per cent., amounting to \$233.45, under the following provision of Schedule M of section 2504 of the Revised Statutes, p. 474, (2d Ed.): ‘Carriages and parts of carriages: thirty-five per centum *ad valorem*.’ She protested in writing to the collector against paying the 35 per cent. duty, on the ground that the carriage was ‘personal effects,’ and had been used by her ‘over a year,’ and that she had shown that fact by affidavit; and that, under section 2505 of the Revised Statutes, ‘personal effects in actual use’ were free from duty. She appealed from the decision of the collector to the secretary of the treasury, and he affirmed it, and then she brought this suit. At the trial the above facts were shown, and the plaintiff proved that the affidavit referred to was to the effect that the carriage was old, and had been in use by her abroad for more than one year before its importation; that the affidavit was deposited with the defendant, and transmitted by him to the secretary, with the appeal; that she was a native citizen of the United States, and had lived abroad some three years, as a temporary resident, prior to the importation, and had returned to this country about two weeks before the importation; that the carriage had been purchased by her in France, and had been used by her as a family carriage abroad for more than one year before its importation; and that it was imported by her for her own use in this country, and was not intended for any other person or persons, or for

sale. The defendant offered no testimony, but moved the court to direct a verdict for the defendant on the following grounds: 'First, that no evidence was offered to support the claim made in the plaintiff's protest, that the carriage was a personal effect in actual use, within the meaning of that term as used in section 2505 of the Revised Statutes of the United States; second, that the said protest was insufficient to raise the point that the carriage was included within the meaning of the term 'household effects,' as that term is used in section 2505 of the Revised Statutes of the United States; third, that, even if the protest be considered sufficient to raise the last point, the carriage in question cannot properly be held to be included within the true sense and meaning of the term 'household effects,' as that term is used in section 2505 of the Revised Statutes of the United States.'

The court denied the motion on each ground, and the defendant excepted to each ruling. A verdict was rendered for the plaintiff, the court having directed it on the ground that on the testimony and within the meaning of section 2505, the carriage was 'a household effect,' and the exaction of duties \*\*242 was illegal. The defendant excepted to the direction, and, after a judgment against him, brought this writ of error.

It was provided by section 2505, Rev. St. 1874, that the importation of the following articles should be exempt from duty:

*First.* Page 484, (2d Ed.) 'Books, household effects, or libraries, or parts of libraries, in use, of persons or families from foreign countries, if used abroad by them not less than one year, and not intended for any other person or persons, nor for sale.'

*Second.* Page 487, (2d Ed.) 'Personal and household effects, not merchandise, of citizens of the United States dying abroad.'

*Third.* Page 489, (2d Ed.) 'Wearing apparel, in actual use, and other personal effects, (not merchandise,) professional books, implements, instruments, and tools of trade, occupation, or employment of persons arriving in the United States. But this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for sale.'

\*498 By section 1 of the act of August 10, 1790, *c.* 39, (1 St. 181,) there were exempted from duty 'the clothes, books, household furniture, and the tools or implements of the trade or profession of persons who come to reside in the United States.' This exemption was continued by section 2 of the act of May 2, 1792, *c.* 27, (1 St. 260.) As to the above clause 1, Schedule I of the act of July 30, 1846, *c.* 74, (9 St. 49,) exempted from duty 'household effects, old and in use, of persons or families from foreign countries, if used abroad by them, and not intended for any other person or persons, or for sale.' The same exemption was continued in section 3 of the act of March 3, 1857, *c.* 98, (11 St. 194,) and in section 23 of the act of March 2, 1861, *c.* 68, (12 St. 195.) By section 22 of the act of July 14, 1870, *c.* 255, (16 St. 265, 268,) exemption was extended, in addition to 'household effects of persons and families returning or emigrating from foreign countries, which have been in actual use abroad by them, and not intended for any other person or persons, or for sale, not exceeding the value of five hundred dollars.' The above clause 1 first appeared in section 5 of the act of June 6, 1872, *c.* 315, (17 St. 234,) and is now in force as part of section 2503 of the Revised Statutes, by virtue of section 6 of the act of March 3, 1883, *c.* 121, (22 St. 518.) As to the above clause 2, section 9 of the act of August 30, 1842, *c.* 270, (5 St. 560,) exempted from duty 'books and personal and household effects, not merchandise, of citizens of the United States dying abroad.' Omitting the words 'books and,' this provision was repeated in Schedule I of the act of July 30, 1846, *c.* 74, (9 St. 49,) and in section 3 of the act of March 3, 1857, *c.* 98, (11 St. 194,) and in section 23 of the act of March 2, 1861, *c.* 68, (12 St. 195,) and is now in force as part of section 2503 of the Revised Statutes, by virtue of section 6 of the act of March 3, 1883, *c.* 121, (22 St. 520.) The history of clause 3 above is fully given in *Astor v. Merritt*, 111 U. S. 210; S. C. 4 SUP. CT. REP. 413.

In June, 1876, the attorney general advised the secretary of the treasury that the words 'personal effects,' in clause 3 above, did not include carriages previously in use, but only \*499 such things as are worn, like apparel, upon the person, or are used in connection therewith; and shortly afterwards he advised the same officer that the words 'household effects,' in clause 1 above, did not include carriages used abroad not less than one year and intended

for personal use here. 15 Op. 113, 125. On this construction the department has acted. The last opinion proceeded on the ground that early and repeated decisions in England had held that books, wares, horses, etc., did not pass under bequests of 'household goods and effects,' and that the express mention of books in clause 1, and the omission of other articles so determined not to be included under the general term 'household effects,' indicated that 'carriages' were not within the exemption. The word 'effects' means 'property or \*\*243 worldly substance.' When it is accompanied, in a will, by words of narrower import, the bequest, if not residuary, may be confined to species of property *ejusdem generis* with those previously described. But the analogies to be derived from wills are not strictly applicable to a case like the present, and no material aid can be derived from decisions in regard to wills. The construction of the words 'household effects' in a will often depends largely on the meaning of words in other provisions in the will, and upon the qualification by the word 'other,' as referring to specific articles before named, like the word 'other' in clause 3 above. In the present case the only direct qualification of 'effects' is 'household.'

Persons who dwell together as a family constitute a 'household.' In New York a statute exempted from execution a cow 'owned by any person being a householder.' In *Woodward v. Murray*, 18, Johns. 400, a judgment debtor, who owned a cow, had left his wife and children, they continuing to reside in the house he had occupied. While they were on the road, removing to the house of the wife's father, with the cow and their household furniture, the cow was seized on execution. The court held that the exemption continued so long as the wife and children remained together 'as a family,' and that they continued to be the debtor's 'household,' and he the 'householder.'

**\*500** The question for decision in this case is whether the carriage of the plaintiff fell under either of these heads: (1) Household effects in use of a person or a family from a foreign country, used abroad by the person or the family not less than one year, and not intended for any other person or persons, nor for sale; (2) personal effects, (not merchandise,) nor for sale, of a person arriving in the United States.

The carriage had been in use as a family carriage, abroad, by the plaintiff as owner for more than a year.

She came from abroad after a temporary residence there of three years, and imported the carriage two weeks later for use here, and not for any other person, nor for sale. Was it 'household effects' or 'personal effects' of the plaintiff? We think that it fell within clause 1 and was 'household effects.' In the provision respecting the 'household effects' of persons or families, there is an evident intention to include articles which pertain to a person as a householder, or to a family as a household, which have been used abroad not less than a year, and are not intended for others, nor for sale. A carriage is peculiarly a family or household article. It contributes in a large degree to the health, convenience, comfort, and welfare of the householder or of the family. The statute is not limited to articles of household furniture, or to things whose place is necessarily within the four walls of a house. Clause 2 above uses the words 'personal and household effects.' This serves to show that, by the use of the words 'household effects' alone in clause 1, in the same section of the statute, something is intended different from 'personal effects,' and that those words embrace articles which the words 'personal effects' do not cover. So, too, if the words 'other personal effects' in clause 3 should be extended to embrace articles properly covered by the words 'household effects' in clause 1, such household effects would come in free, although not used abroad for a year, and the door would be opened wide for the introduction without duty of large numbers of articles as 'household effects' which it is intended should pay duty. We do not find it necessary in this case to consider any further the construction of the words 'other personal effects' in clause 3, because **\*501** we place our decision on the ground that this carriage was 'household effects' of the plaintiff.

The protest claimed that the carriage was 'personal effects' in actual use, under section 2505, and, as such, free and not subject to the duty imposed on it, but did not claim it to be 'household effects.' The solicitor general concedes that the objection to the protest is a 'bare technicality,' and that its language could hardly mislead the officers. A proper protest, as well as an appeal, are prerequisites to the right to sue. Section 3011, Rev. St., as **\*\*244** amended by the act of February 27, 1877, c. 69, (19 St. 247.) The protest must set forth 'distinctly and specifically' the grounds of objection to the decision of the collector as to the rate and amount of duties. Section 2931, Rev. St. This provision was taken from the act of June 30, 1864,

c. 171, § 14, (13 St. 214,) and is substantially the same as that in the act of February 26, 1845, c. 22, (5 St. 727.) A protest is not required to be made with technical precision, but is sufficient if it shows fairly that the objection afterwards made at the trial was in the mind of the party and was brought to the knowledge of the collector, so as to secure to the government the practical advantage which the statute was designed to secure. *Converse v. Burgess*, 18 How. 413; *Swanston v. Morton*, 1 Curt. C. C. 294; *Kriesler v. Morton*, Id. 413; *Burgess v. Converse*, 2 Curt. C. C. 216; *Steegman v. Maxwell*, 3 Blatchf. 365; *Frazer v. Moffitt*, 20 Blatchf.

267; S. C. 18 Fed. Rep. 584. This protest apprised the collector that the carriage was claimed to be free, under section 2505, as a carriage actually used abroad over a year. The 'household effects' clause was in the mind of the party, and the collector could not fail to so understand. The protest was sufficient. The judgment of the circuit court is affirmed.

#### All Citations

112 U.S. 495, 5 S.Ct. 241, 28 L.Ed. 825

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## Citing References (115)

Treatment	Title	Date	Type	Depth	Headnote(s)
Discussed by	 <b>1. U.S. v. Bomar</b> ¶ 8 F.3d 226, 233+ , 5th Cir.(Tex.) Garageman was convicted in the United States District Court for the Southern District of Texas, Melinda Harmon, J., of violating Soldiers' and Sailors' Civil Relief Act by...	Nov. 16, 1993	Case		—
Discussed by	<b>2. Pramette Juvenile Furniture Co. v. U.S.</b> ¶ 1948 WL 5146, *2+ , Cust.Ct. Children's all-metal go-carts or strollers	May 28, 1948	Case		—
Cited by	<b>3. Knowlton v. Moore</b> 20 S.Ct. 747, 768+ , U.S.N.Y. IN ERROR to the Circuit Court of the United States for the Eastern District of New York to review a decision dismissing a suit to recover an amount paid to the internal revenue...	May 14, 1900	Case		—
Cited by	 <b>4. U.S. v. Salambier</b> ¶ 18 S.Ct. 771, 774 , U.S.N.Y. On a Certificate from the United States Circuit Court of Appeals for the Second Circuit.	May 23, 1898	Case		—
Cited by	<b>5. Herrman v. Robertson</b> ¶ 14 S.Ct. 686, 688 , U.S.N.Y. In error to the circuit court of the United States for the southern district of New York.	Apr. 02, 1894	Case		—
Cited by	 <b>6. Schell v. Fauche</b> 11 S.Ct. 376, 378 , U.S.N.Y. In error to the circuit court of the United States for the southern district of New York. This was a consolidation of six actions originally begun between September 1, 1857, and...	Mar. 02, 1891	Case		—
Cited by	 <b>7. Board of County Com'rs of Anderson County v. Beal</b> 5 S.Ct. 433, 441 , U.S.Kan. In Error to the Circuit Court of the United States for the District of Kansas.	Jan. 26, 1885	Case		—
Cited by	<b>8. In re Hagop Bogigian Co.</b> 104 F. 75, 77 , C.C.D.Mass. On July 24, 1897, the petitioner entered certain oriental goods in the port of Boston, which goods were examined and entered under the rates of the tariff act of 1894. The proper...	May 23, 1900	Case		—
Cited by	<b>9. U.S. v. W.R. Grace &amp; Co.</b> 166 F. 748, 749+ , C.C.A.2 (N.Y.) Appeal from the Circuit Court of the United States for the Southern District of New York. The Circuit Court affirmed, without opinion, a decision by the Board of United States...	Jan. 12, 1909	Case		—

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	 <b>10. Hillhouse v. U.S.</b> 152 F. 163, 164 , C.C.A.2 (N.Y.) Appeal from the Circuit Court of the United States for the Southern District of New York. This cause comes here upon appeal from a decision of the Circuit Court, Southern...	Jan. 07, 1907	Case		—
Cited by	 <b>11. State Farm Mut. Auto. Ins. Co. v. James</b> 80 F.2d 802, 803 , C.C.A.4 (W.Va.) Action by Aileen James against the State Farm Mutual Automobile Insurance Company. Judgment for plaintiff, and defendant appeals. Reversed.	Jan. 06, 1936	Case		—
Cited by	<b>12. Shaw v. Prior</b> ¶ 68 F. 421, 423 , C.C.D.Md. This was an application by Frank T. Shaw, the collector of customs at Baltimore, for a review of the decision of the board of general appraisers reversing the decision of the...	May 08, 1895	Case		—
Cited by	 <b>13. Ocean Acc. &amp; Guar. Co. v. Schmidt</b> ¶ 46 F.2d 269, 270 , C.C.A.6 (Ky.) Appeal from the District Court of the United States for the Western District of Kentucky; Charles I. Dawson, Judge. Action by Mrs. Anna Schmidt against the Ocean Accident &...	Jan. 12, 1931	Case		—
Cited by	 <b>14. Neidhoefer v. Automobile Ins. Co. of Hartford, Conn.</b> ¶ 182 F.2d 269, 272 , 7th Cir.(Ill.) Charles A. Neidhoefer sued the Automobile Insurance Company of Hartford, Connecticut, on an insurance policy for losses of furs and jewelry belonging to his former wife. From a...	May 12, 1950	Case		—
Cited by	<b>15. American Service Mut. Ins. Co. v. Pugh</b> ¶ 271 F.2d 174, 176 , 8th Cir.(Mo.) Action by tort judgment creditor of insured against insurer. The United States District Court for the Western District of Missouri, Albert A. Ridge, J., rendered judgment for...	Oct. 28, 1959	Case		—
Cited by	<b>16. Johnson v. State Farm Mut. Auto. Ins. Co.</b> ¶ 252 F.2d 158, 161+ , 8th Cir.(Mo.) Action against automobile liability insurer by insured's daughter who was injured while passenger in insured's automobile. The United States District Court for the Western...	Feb. 18, 1958	Case		—
Cited by	<b>17. First Marine Ins. Co. v. Gibbs</b> 173 F.3d 863, 863 , 10th Cir.(Okla.) After examining the briefs and appellate record, this panel has determined unanimously that oral argument would not materially assist the determination of this appeal. See...	Mar. 31, 1999	Case		—



Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	<b>18. Battle &amp; Co Chemists' Corporation v. U S</b> 108 F. 216, 220 , C.C.E.D.Mo.  Petition by importers to review the decision of the board of general appraisers affirming the classification for duty of certain imported merchandise.	Apr. 17, 1901	Case		—
Cited by	<b>19. Sandow v. U.S.</b> 84 F. 146, 147 , C.C.S.D.N.Y.  This was an appeal by Eugene Sandow from a decision of the board of general appraisers as to the classification for duty of certain horses brought to this country by him.	Dec. 09, 1897	Case		—
Cited by	 <b>20. Legg v. Hedden</b> 37 F. 861, 864 , C.C.S.D.N.Y.  At Law.	Feb. 04, 1889	Case		—
Cited by	<b>21. Smith v. Schell</b> 27 F. 648, 651 , C.C.S.D.N.Y.  There is no escape from the conclusion that this protest is insufficient. The statute provides that a person who feels himself aggrieved must, by his protest, point out clearly...	Apr. 09, 1886	Case		—
Cited by	<b>22. Boyd v. Folsom</b> 149 F.Supp. 925, 928 , W.D.Pa.  Proceeding brought for review of a decision of the Social Security Administration. The District Court, Gourley, Chief Judge, held that living under same roof was not essential to...	Apr. 05, 1957	Case		—
Cited by	<b>23. Knowlton and Buffum, Executors, v. Moore, United States Collector of Internal Revenue.</b> 1900 WL 5700, *34+ , C.C.E.D.Pa.  The Act of Congress of June, 1898, which is usually spoken of as the War Revenue Act (30 Stat. 448), imposes various stamp duties and other taxes. Sections 29 and 30 of the...	May 14, 1900	Case		—
Cited by	<b>24. D. Stone Industries, Inc. v. U.S.</b> 1985 WL 24415, *3+ , CIT  This case is before the Court on plaintiff's motion for leave to amend the summons, defendant's opposition thereto and motion to dismiss and plaintiff's opposition to defendant's...	Feb. 05, 1985	Case		—
Cited by	<b>25. Pantoja v. U.S.</b> 1979 WL 37218, *3 , Cust.Ct.  [Motion to dismiss denied.]	Dec. 11, 1979	Case		—
Cited by	 <b>26. Mattel, Inc. v. U. S.</b> 377 F.Supp. 955, 959+ , Cust.Ct.  Importer brought action claiming that its letters requesting correction of classification of wigs for dolls were valid protests. On plaintiff's motion for judgment on the pleadings...	June 05, 1974	Case		—

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	<b>27. Pistorino &amp; Co., Inc. v. U.S.</b> 1972 WL 23508, *5 , Cust.Ct.  American goods returned -- Women's wearing apparel Jacket fronts made from American fabric cut in a pattern in the United States, and sent to Hong Kong to have beads sewn on, the...	Sep. 21, 1972	Case		—
Cited by	<b>28. Castelazo &amp; Associates Atwood Imports, Inc. v. U. S.</b> 314 F.Supp. 38, 43 , Cust.Ct.  Protects against decision of Collector of Customs at Post of Los Angeles. The Customs Court, Rosenstein, J., held that evidence, with respect to woodworking machines, each...	June 02, 1970	Case		—
Cited by	<b>29. Castelazo &amp; Associates v. U.S.</b> 1967 WL 10009, *1 , Cust.Ct.  Plastic article -- Sufficiency of protest -- Motion to dismiss [Motion to dismiss granted.]	Sep. 07, 1967	Case		—
Cited by	<b>30. Import Motors of Chicago, Inc. v. U.S.</b> 1966 WL 9712, *1 , Cust.Ct.  Optical Instruments -- Motion to Dismiss for Insufficiency.	Feb. 17, 1966	Case		—
Cited by	<b>31. How-Tex Peanut Co., Inc. v. U.S.</b> 1965 WL 8879, *3 , Cust.Ct.  Defendant has made identical motions to dismiss these two protests for alleged failure to apprise the collector of the reasons for protest, citing the enabling protest statute,...	Feb. 04, 1965	Case		—
Cited by	<b>32. Shell Oil Co. v. U.S.</b> 1965 WL 8764, *3 , Cust.Ct.  Clerical error -- Premature liquidation -- Moot question Merchandise, consisting of asphalt of petroleum and residual fuel oil, was exported from the Netherlands West Indies and...	Feb. 01, 1965	Case		—
Cited by	<b>33. Atlantic Linen Importing Co. v. U.S.</b> 1964 WL 10190, *3 , Cust.Ct.  Government's motion to dismiss for insufficient protest denied by Lawrence, J., and Ford, J.; Rao, J., dissenting. The following memorandum accompanied the order: This matter is...	Dec. 28, 1964	Case		—
Cited by	<b>34. Garod Radio Corp. v. U.S.</b> 1961 WL 9885, *3 , Cust.Ct.  Certain radios and accessories were imported by plaintiff from Germany and entered at the port of New York. The merchandise was appraised at a value higher than the entered value,...	May 11, 1961	Case		—
Cited by	<b>35. Von Kalinowski v. U.S.</b> 1960 WL 8496, *3 , Ct.Cl.  Plaintiff's motion for rehearing denied April 7, 1961 Customs duties; regulation of executive department.-In an action brought under a special jurisdictional act to recover the...	Nov. 02, 1960	Case		—



Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	<b>36. National Carloading Corp. v. U.S.</b> 1960 WL 9725, *1 , Cust.Ct.  This is a motion for leave to amend the protest in the above-entitled action to insert the following claims: We claim that the cards are the usual containers for the needles and...	June 01, 1960	Case		—
Cited by	<b>37. Quaker Waxed Products Corp. v. U.S.</b> ¶¶ 1957 WL 9967, *4 , Cust.Ct.  The merchandise the subject of this proceeding was classified by the collector of customs as "(Aluminum foil) as:—Foil under 0.006 inch thick: Aluminum, valued per pound—Under 27...	Oct. 31, 1957	Case		—
Cited by	<b>38. Preload Const. Corp. v. U.S.</b> ¶¶ 1957 WL 8834, *9 , Cust.Ct.  So-called silico manganese bar reinforcement for prestressed concrete and sets of nuts and washers —Separately dutiable—Concrete reinforcement bars and nuts and washers Merchandise...	Feb. 13, 1957	Case		—
Cited by	<b>39. Lustre Fibers, Inc. v. U.S.</b> 1953 WL 7105, *1 , Cust.Ct.  The merchandise covered by this suit was classified by the collector of customs at Charleston, S. C., under the provisions of paragraph 1302 of the Tariff Act of 1930, as modified...	Dec. 03, 1953	Case		—
Cited by	<b>40. Oxford University Press, N.Y., Inc. v. U.S.</b> 1948 WL 5125, *5 , Cust.Ct.  Electrotype shells—Incomplete electrotype plates—Parts of printing machinery	Mar. 05, 1948	Case		—
Cited by	<b>41. U S v. Barr</b> 143 F.2d 132, 135 , Cust. & Pat.App.  Appeal from the United States Customs Court, C.D. 801. Protest by John Barr against the United States because of conversion of pounds sterling to United States dollars at the...	May 22, 1944	Case		—
Cited by	<b>42. Associated Metals &amp; Minerals Corp. v. U.S.</b> 1942 WL 5363, *2 , Cust.Ct.  Sufficiency of protest A letter addressed to the United States Customs Service, which was duly received and filed by the collector of customs at Chicago, in which these words...	June 17, 1942	Case		—
Cited by	<b>43. Raybestos Manhattan, Inc v. U S</b> 1940 WL 4046, *4 , Cust. & Pat.App.  Appeal from United States Customs Court, C. D. 175 [Affirmed.]	Mar. 04, 1940	Case		—
Cited by	<b>44. U.S. v. Kidder</b> 1930 WL 2551, *3 , Cust. & Pat.App.  Appeal from United States Customs Court, T. D. 43485 [Reversed.]	Mar. 19, 1930	Case		—
Cited by	<b>45. George C. Whitney Co. v. U.S.</b> 1928 WL 28046, *3 , Cust.App.  Appeal from United States Customs Court, Abstract 3773 [Modified and remanded.]	June 12, 1928	Case		—

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	<b>46. Rice &amp; Co. v. U.S.</b> 1920 WL 19895, *3 , Cust.App.  Appeal from Board of United States General Appraisers, Abstract 43391. [Reversed.]	May 01, 1920	Case		—
Cited by	<b>47. U.S. v. Snellenburg &amp; Co.</b> 1919 WL 21363, *2 , Cust.App.  Appeal from Board of United States General Appraisers, G. A. 8190 (T. D. 37726). [Modified.]	Feb. 25, 1919	Case		—
Cited by	<b>48. Michelin Tire Co. v. U.S.</b> 1915 WL 20777, *3 , Cust.App.  Appeal from Board of United States General Appraisers, G. A. 7603 (T. D. 34807). [Reversed.]	May 26, 1915	Case		—
Cited by	<b>49. U.S. v. Stirn</b> 1914 WL 21648, *2 , Cust.App.  Appeal from Board of United States General Appraisers, Abstract 32977 (T. D. 33594). [Affirmed.]	Feb. 05, 1914	Case		—
Cited by	<b>50. Pittsburgh Plate Glass Co. v. U.S.</b> 1912 WL 19292, *2 , Cust.App.  Appeal from Board of United States General Appraisers, G. A. 7157 (T. D. 31253). [Affirmed.]	Jan. 11, 1912	Case		—
Cited by	<b>51. U.S. v. Shallus</b> 1911 WL 20000, *3 , Cust.App.  Transferred from United States Circuit Court, District of Maryland, Abstract 20361 (T. D. 29449). [Modified and affirmed.]	Nov. 28, 1911	Case		—
Cited by	<b>52. Carter v. U.S.</b> 1910 WL 20684, *2 , Cust.App.  Appeal from a decision of the Board of United States General Appraisers (T. D. 29389). [Reversed.]	Oct. 28, 1910	Case		—
Cited by	<b>53. State Farm Mut. Auto. Ins. Co. v. Johnson</b> ¶¶ 729 P.2d 945, 947 , Ariz.App. Div. 1  Spouse of insured killed in automobile accident sought to recover under insurance policy. Insurer filed action for declaratory judgment that spouse was excluded from liability...	June 24, 1986	Case		—
Cited by	<b>54. Juzefski v. Western Cas. &amp; Sur. Co.</b> 342 P.2d 928, 933 , Cal.App. 2 Dist.  Action against automobile liability insurer to recover balance owing on judgment against defendant's insured for damages sustained in automobile accident, involving automobile...	Aug. 19, 1959	Case		—
Cited by	<b>55. Cincinnati Ins. Co. v. Argubright</b> ¶¶ 502 N.E.2d 868, 873 , Ill.App. 3 Dist.  Insurer brought declaratory judgment action seeking declaration that son was not covered under parents' homeowners' liability policy for purposes of personal injury action pending...	Dec. 31, 1986	Case		—

Treatment	Title	Date	Type	Depth	Headnote(s)
Cited by	<b>56. Goodsell v. State Auto. and Cas. Underwriters</b> ¶ 153 N.W.2d 458, 463 , Iowa  Action by father and daughter to recover under collision and medical payments provisions of insurance policy. The Bremer District Court, B. C. Sullivan, J., found for plaintiffs...	Oct. 17, 1967	Case		—
Cited by	<b>57. Simon v. Milwaukee Auto. Mut. Ins. Co.</b> ¶ 115 N.W.2d 40, 46 , Minn.  Action for declaratory judgment to determine liability of insurer under automobile policy. The District Court, Sibley County, Harold E. Flynn, J., denied motion of insurer for...	Apr. 27, 1962	Case		—
Cited by	<b>58. Tomlyanovich v. Tomlyanovich</b> ¶ 58 N.W.2d 855, 858 , Minn.  Passenger in automobile brought action against owner and insurer, which had issued an automobile liability policy containing provision that policy should not cover any member of...	May 01, 1953	Case		—
Cited by	<b>59. Buckley v. Porter</b> ¶ 133 So. 215, 216 , Miss.  Appeal from Circuit Court, Jasper County, Second District; W. L. Cranford, Judge. Action by D. N. Porter against Mrs. J. W. Buckley. From a judgment of the circuit court for the...	Mar. 30, 1931	Case		—
Cited by	<b>60. Universal Underwriters Ins. Co. v. Johnson</b> ¶ 110 N.W.2d 224, 227 , N.D.  Action by garage liability insurer for declaration of nonliability. The District Court, Mountrail County, Eugene A. Burdick, J., rendered judgment for defendants, and plaintiff...	Aug. 09, 1961	Case		—
Cited by	<b>61. Territory v. Russell</b> 86 P. 551, 551 , N.M.Terr.  Appeal from District Court, San Juan County; before Justice John R. McFie. James H. Russell was convicted of peddling without a license, and appeals. Affirmed.	June 29, 1906	Case		—
Cited by	<b>62. In re Burnside's Will</b> 59 N.Y.S.2d 829, 831 , N.Y.Sur.  Proceeding in the matter of the construction of the last will and testament and codicil thereto of Georgia A. Burnside, also known as Georgia D. Burnside, deceased. Decree in...	Aug. 31, 1945	Case		—
Cited by	<b>63. In re Mitchell's Will</b> ¶ 38 N.Y.S.2d 673, 674 , N.Y.Sur.  Proceeding in the matter of the probate of the last will and testament of Charlotte E. Mitchell, deceased, and the application for a determination as to the validity, construction...	Nov. 18, 1942	Case		—

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Cited by	<b>65. Motorist Mutual Ins. Co. v. Zetts</b> ¶ 1979 WL 207193, *2 , Ohio App. 7 Dist.  On August 18, 1974, Barbara Zetts, appellant, was involved in a collision with an uninsured motorist. At the time of the collision, she was operating a Volvo automobile owned by a...	Jan. 10, 1979	Case		—
Cited by	<b>66. Robinson v. Robinson</b> ¶ 30 Ohio Dec. 666, 671 , Ohio Com.PI.  This case involves the construction to be given to the last will and testament of M. Louise Bowler. Plaintiff alleges his appointment and qualification as executor of the last will...	Jan. 27, 1913	Case		—
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Cited by	<b>68. Indemnity Ins. Co. of North America v. Sanders</b> ¶ 36 P.2d 271, 273 , Okla.  Appeal from District Court, Tulsa County; Edwin R. McNeill, Judge. Proceeding by garnishment by Adah C. Sanders against the Indemnity Insurance Company of North America, in aid of...	Oct. 02, 1934	Case		—
Cited by	<b>69. Schehen v. North-West Ins. Co.</b> ¶ 484 P.2d 836, 837 , Or.  Action on automobile liability policy. The Circuit Court, Lane County, Roland K. Rodman, J., rendered judgment for plaintiffs, and the defendant appealed. The Supreme Court,...	Apr. 28, 1971	Case		—
Cited by	<b>70. Allen v. Multnomah County</b> ¶ 173 P.2d 475, 477 , Or.  Appeal from Circuit Court, Multnomah County; James R. Bain, Judge. Suit by A. C. Allen against Multnomah County, Oregon, a municipal corporation and body politic, and Martin T....	Oct. 15, 1946	Case		—
Cited by	<b>71. Mutual of Enumclaw Ins. Co. v. Rohde</b> ¶ 13 P.3d 1006, 1008 , Or.App.  INSURANCE - Liability. Named insured's adult son who lived in separate house on farm was not member of insured's "household."	Nov. 01, 2000	Case		—

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Cited by	<b>75. Barrett v. Commercial Standard Ins. Co.</b> ¶ 145 S.W.2d 315, 318 , Tex.Civ.App.-Fort Worth  Appeal from County Court at Law No. 1, Tarrant County; David McGee, Judge. Action by James R. Barrett against the Commercial Standard Insurance Company to recover on a policy of...	Nov. 15, 1940	Case		—
Cited by	<b>76. State Farm Mut. Auto. Ins. Co. v. Phillips</b> ¶ 467 P.2d 189, 196 , Wash.App. Div. 3  Automobile liability insurer sought declaratory judgment that its policy did not afford coverage for injuries received by insured's son who while riding motorcycle was struck by...	Mar. 26, 1970	Case		—
Cited by	<b>77. Herbst v. Hansen</b> ¶ 176 N.W.2d 380, 383 , Wis.  Action to recover under uninsured motorist clause of automobile liability policy. The Circuit Court, Milwaukee County, Elmer W. Roller, J., denied insurer's motion for summary...	Apr. 28, 1970	Case		—
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Cited by	<b>81. CUSTOMS LAWS-COWS-HOUSEHOLD EFFECTS.</b> ¶¶ 23 U.S. Op. Atty. Gen. 310, 312  I have the honor to acknowledge the receipt of your note of October 10, 1900, in which you call my attention to section 2 of the act of March 3, 1876 (18 Stat., 469), which...	Oct. 22, 1900	Administrative Decision		—
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—	<b>112. Williston on Contracts s 30:14, § 30:14. The variable meaning of words; interpretation or construction of particular words and phrases —"Family" and related terms</b>  In a number of cases, the courts have been required to interpret the word "family." Unless the context manifests a different intention, the word "family" is usually construed in...	2019	Other Secondary Source	—	—
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### **Negative Treatment**

There are no Negative Treatment results for this citation.

### **History**

There are no History results for this citation.

### **Filings**

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