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Liens—Unrecorded, for the Non-Payment of Federal Taxes

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REVIEW OF RECENT DECISIONS

* LIENS.—UNRECORDED, FOR THE NON-PAYMENT OF FEDERAL TAXES. (with reference to *United States v. Curry*, 201 Fed. 371.)

However in 1913, within a few months after *United States v. Curry*, supra, was decided. Congress passed a law which abrogated this rule and provided that the Government's lien would only be good as against purchasers and mortgagees without notice from the delinquent taxpayer when notice thereof was filed in the United States District Clerk's Office, and also in the Recorder's Office of the county where the land affected by the lien was situated, provided such recording was authorized by State laws. Act. of Congress, March 4, 1913, Sec. 166.—Ed.

*Omitted on page 140, *St. Louis Law Review*, February 1922.

TELEPHONE AFFIDAVIT—VALID OR VOID?

Sec. 7955 R. S. Mo. 1919, provides that, "No action shall be maintained against any city of the first class on account of any injuries growing out of any defect in the condition of any bridge, boulevard, street, sidewalk, or thoroughfare in said city, unless notice shall first have been given in writing, verified by affidavit, to the mayor of said city within sixty days of the occurrence for which damage is claimed, stating the place where, the time when, such injury was received, and the character and circumstances of the injury, and that the person so injured will claim damages therefor from such city." An interesting case involving this statute is *Kuhn v. City of St. Joseph*, 234 S. W. 353. (Mo.) The facts of the case show that the injured party gave notice as required by the above cited statute but that the affidavit verifying said notice was taken over the telephone. The question arose as to the validity of this affidavit. In deciding this case the Kansas City Court of Appeals held that in the absence of any showing of fraud or mistake in connection therewith the claimant's affidavit was not rendered void by virtue of fact that it was taken over the telephone. There seems, however, to be some difference of opinion upon this point. In the case of *In Re Napolis*, 169 App. Div. (N. Y.) 469, occurs the statement, "The court again wishes to express its condemnation of the acts of notaries taking acknowledgement or affidavits without the presence of the party whose acknowledgement is taken or the affiant, and that it will treat as serious professional misconduct the act of any notary thus violating his duty". The matter is perhaps most convincingly discussed in *Carnes v. Carnes*, 138 Ga. 1, in which the Court says: "In or-