Address of Hon. Robert von Moschziker at Dickinson School of Law, November 6, 1931

Robert von Moschziker

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 ADDRESS OF HON. ROBERT von MOSCHZISKER AT  DICKINSON SCHOOL OF LAW, NOVEMBER 6, 1931* 

Pennsylvania has much to be proud of, and particularly should she be proud of her educational institutions; among them none shines more brightly than Dickinson College and the Dickinson Law School. The Chairman said he would introduce me to those who did not know me; I feel no stranger to Dickinson. Dickinson has honored me, and I have spoken here on several occasions, and I hope that I will speak here on many occasions.

After one passes the meridian of life, most of its pleasure is enfolded in memories, and he finds his thoughts constantly reverting to associations of the past. I can recall no more pleasant association than that which I enjoyed with your townsman, my very dear friend, and for many years colleague on the bench, the Honorable Sylvester Baker Sadler. To me, he was a man of great charm. He had a winning personality and a mind stored with general information and exact knowledge, particularly in his own field, the law,—for he was thoroughly a jurist,—and next, in matters connected with the history of Pennsylvania, especially of the Cumberland Valley, of which he loved to talk.

Sylvester Sadler, a son of Cumberland County, was born here in Carlisle, on September 29, 1876; he gained his early education at Dickinson Preparatory School and the Carlisle High School, from which institution he graduated with honors. He entered Dickinson College in 1891, but left it in 1893 to enter Yale University, from which he was

*This address was delivered in presenting to the Law School, on behalf of Dr. Horace Triggert Sadler, a portrait of the late Justice Sylvester Baker Sadler. Mr. Robert von Moschziker was selected to make the presentation because of his distinguished professional career, his commanding position at the bar of Pennsylvania, and the intimate and cordial friendship which existed between him and Justice Sadler.

Upon the same occasion, portraits of Louis Sterrett Sadler, Wilbur Fiske Sadler and William Trickett were presented to the school. The addresses accompanying these presentations will appear in subsequent numbers of the Law Review.

W. H. H.
graduated with honors, and an A. B. degree, in 1896, when only nineteen years of age, he having been made a member of Phi Beta Kappa at the end of his second year. He received the degree of M. A. and LL. B. from Dickinson in 1898. Later in life Dickinson conferred upon him the honorary degree of LL. D., and no man deserved that distinction more than he.

He was admitted to the Cumberland County Bar in 1898, and for several years served as a professor of Criminal Law at Dickinson Law School. He was elected Judge of the Court of Common Pleas of Cumberland County, succeeding his father, the Honorable Wilbur Fiske Sadler in 1916, and, after five years of service, in 1921, he came to the Supreme Court of Pennsylvania, gracing that bench until his death on March 1st, 1931.

The ten years which Judge Sadler spent upon the Supreme Court marked the period of my Chief Justiceship, and I had no more helpful colleague than he, for he was always a hard worker and his profound knowledge greatly strengthened the court. Judge Sadler was not only a student of the law, but an author whose published works, in addition to his written opinions as a Judge, may be found in most of the law libraries of Pennsylvania, particularly Sadler's Reports and his book on Criminal Procedure in Pennsylvania, the latter a volume which most Pennsylvania lawyers, who practice in the criminal courts, and all our judges, constantly use.

The Supreme Court of Pennsylvania, while a great legal tribunal, was, during my period of service at its head, really a little family of seven members, enjoying an unbroken and a most pleasant social contact for ten short years. When in Philadelphia we met almost daily for months at a time; when at Harrisburg, we all lived together in the same hotel; when in Pittsburgh, Judge Simpson, Judge Kephart, Judge Schaffer, Judge Sadler and myself lived together at the Schenley Hotel, a pleasant old place in the University center of that city. We generally dined at the same table and, evening after evening, would spend an hour or so after dinner in most enjoyable con-
versation, before taking up our work on the briefs. On these occasions, Judge Sadler was always a genial and entertaining companion, with a keen appreciation of humor, and I like to think of him from that angle, for thus I came to know him best.

I am greatly honored by being here today as the representative of the donor of his portrait, which is to adorn the walls of your Law School, where he both studied and taught, and of which he was a member of the Board of Incorporators.

ROBERT von MOSCHZISKER.

INHERITANCE TAXATION OF CONTRACTS TO SELL FOREIGN REALTY OWNED BY A RESIDENT DECEDENT

In the recent case of Paul's Estate, 303 Pa. 330; 154 Atl. 503, it is interesting to note the view taken by our Supreme Court on the question of taxing the land contracts of a decedent under the inheritance tax laws of Pennsylvania (June 20, 1919, P.L. 521).

The decedent owned two pieces of land, one in New Jersey, the other in Missouri. Prior to his death he had executed contracts for the sale of both pieces of land, and parts of the purchase price had been paid. After his death, his personal representative received the balance of the purchase price and executed deeds to the purchasers. The estate was devised wholly to collaterals and the State claimed a ten per cent tax on the assessed value of the land contracts.

Beginning with the Act of June 17, 1879, P.L. 112, and continuing through all subsequent tax legislation, provision has been made that all articles of agreement for the sale of land shall be taxable as property of a decedent. No mention was specifically made in any of these statutes, however, as to the location of the land which was the subject of the contract, whether within or without the state. There is no express provision in the Transfer Act of 1919,