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Litchfield Vs. Hamilton County

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Court : US Supreme Court

Decided On : 1879

Appeal No. : 101 U.S. 781

Appellant : Litchfield

Respondent : Hamilton County

Judgement :

LITCHFIELD v. HAMILTON COUNTY - 101 U.S. 781 (1879)
U.S. Supreme Court LITCHFIELD v. HAMILTON COUNTY, 101 U.S. 781 (1879)

101 U.S. 781 101 U.S. 781

LITCHFIELD
v.
HAMILTON COUNTY.

October Term, 1879

-In Litchfield v. County of Hamilton, error to the Supreme Court of the State of Iowa, which was submitted on printed arguments by Mr. George G. Wright for the plaintiff in error, and by Mr. Daniel D. Chase for the defendants in error.

MR. CHIEF JUSTICE WAITE, in delivering the opinion of the court, remarked, that the only Federal question presented was whether the lands in Hamilton County, which Litchfield held by the same title he did those in Webster County, involved in the preceding case, were taxable for the years 1859, 1860, 1861, 1862, 1863, 1864, and 1865. For the reasons stated in the other case, the court held that the taxes for 1859, 1860, and 1861 were illegal, and their collection should be enjoined, but that those for 1862 and the following years were properly collectible. The court below decided that they were legally assessed for all the years, and decreed that they be paid in full, with all interest, penalties, and costs. The liability of Litchfield for interest and penalties after 1861 did not present any Federal question.

The decree of the State court was reversed, and the cause remanded with directions to enjoin the collection of all taxes and charges on the lands in question for the years 1859, 1860, and 1861, but with leave to enter such further decree in reference to the taxes of 1862 and thereafter as the court should be advised might be proper under the circumstances.[Litchfield v. Hamilton County 101 U.S. 781 (1879)

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