

Plumb Vs. Goodnow's Administrator

Plumb Vs. Goodnow's Administrator

SooperKanoon Citation : sooperkanoon.com/85516

Court : US Supreme Court

Decided On : Dec-05-1887

Appeal No. : 123 U.S. 560

Appellant : Plumb

Respondent : Goodnow's Administrator

Judgement :

Plumb v. Goodnow's Administrator - 123 U.S. 560 (1887)

U.S. Supreme Court Plumb v. Goodnow's Administrator, 123 U.S. 560 (1887)

Plumb v. Goodnow's Administrator

Argued November 1, 1887

Decided December 5, 1887

123 U.S. 560

ERROR TO THE SUPREME COURT

OF THE STATE OF IOWA

SYLLABUS

This case is reversed because the state court failed to give due faith and credit to the decree of this Court in *Homestead Co. v. Valley Railroad*, 17 Wall. 153.

This was an action to recover the amount of taxes paid on real estate in Iowa under circumstances similar in the main to those described in *Stryker v. Goodnow*, ante, [123 U. S. 527](#) . This cause was argued with that cause. The case is stated in the opinion of the Court.

MR. CHIEF JUSTICE WAITE delivered the opinion of the Court.

This is another suit brought by Edward K. Goodnow, assignee of the Iowa Homestead Company, to recover taxes paid on "Des Moines River Lands" for the years 1864 to 1871, both inclusive. For a general statement of the facts, reference is made to *Stryker v. Crane*, ante, [123 U. S. 527](#) . Plumb, the plaintiff in error, was defendant below, and set up the prior adjudication in the suit of [Homestead Company v. Valley Railroad](#), 17 Wall. 153, as a bar to the action. This defense was overruled, and a judgment given against him on the ground that he was not a party to that suit. *Goodnow v. Plumb*, 64 Ia. 672. The judgment was not only against Plumb, personally, but it was made a special lien on the lands, which were the subject of taxation, because he was the actual owner at the time of the levy. The case was treated in all material respects the same as that of *Litchfield's Administrator v. Crane*, ante, [123 U. S. 549](#) . In this there was error, in our opinion.

Page 123 U. S. 561

Edward Wade was a party to the suit as the apparent owner of the lands now in question, and which were properly described in the bill and included in the litigation. The record in this case shows that the lands were conveyed by the navigation and railroad company to Plumb in 1859, and he, in 1861, conveyed them to Wade, in trust as security for a debt he owed a bank. This deed was duly recorded in the proper recording office. In 1865, the lands were sold by Wade under his trust and conveyed to Edward Wesley for the sole use and benefit of Plumb. This deed was not put on record before the suit of the Homestead

Company was begun. As soon as Plumb heard of the suit, he employed counsel and had an answer filed in the name of Wade setting up a defense to the claim of the company and asserting that the superior title was in those who held under the river grant. He paid his proportion of the expenses of the litigation and controlled the defense so far as Wade was concerned. His interests in the suit were properly represented by Wade, whom he allowed to appear on the records of the county as the real owner of the lands. If there had been a decree against Wade for the taxes and a lien therefor established on the lands, he would have been bound, and could not have resisted the enforcement of the lien. So too, if a personal decree had been rendered against Wade for the money, it would have been conclusive in an action by Wade to recover from him money paid for his use in satisfaction of the decree. He was bound because he was represented in the suit by Wade, under whom he claimed. This case is the converse of that of *Litchfield v. Goodnow*, ante, [123 U. S. 549](#) . There, Mrs. Litchfield was not represented in the suit by anyone who was a party, and therefore she could not claim the benefit of the decree. Here, Plumb was represented by Wade, and he stands, consequently, as if he had been himself a party by name.

There were other questions in the case that might have been considered by the court below, but as they were not and the decision was put entirely on the ground that Plumb was not a party to the decree which was pleaded in bar, we need not pass upon them here.

Page 123 U. S. 562

Because, therefore, the court failed to give due faith and credit to the decree of the court which was pleaded in bar,

We reverse the judgment and remand the cause for further proceeding not inconsistent with this opinion.