

Straus Vs. Foxworth

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Appeal No. : 231 U.S. 162

Appellant : Straus

Respondent : Foxworth

Judgement :

Straus v. Foxworth - 231 U.S. 162 (1913)

U.S. Supreme Court Straus v. Foxworth, 231 U.S. 162 (1913)

Straus v. Foxworth

No.191

Submitted October 20, 1913

Decided November 17, 1913

231 U.S. 162

APPEAL FROM THE SUPREME COURT

OF THE TERRITORY OF NEW MEXICO

SYLLABUS

A statement that a statutory sale was not sufficiently advertised is a pure conclusion of law, and, in the absence of allegations of fact to sustain it, is an empty assertion that is not admitted by demurrer. Statements that the amount of taxes for which the property was sold was excessive must be read in connection with other statements in the pleading admitting that the taxes were delinquent, and therefore augmented by the statutory penalties.

Page 231 U. S. 163

A construction by the Supreme Court of the Territory that is not manifestly wrong will not be rejected by this Court, and so *held* as to a construction of the words "in accordance with this act" as meaning "under this act." *Treat v. Grand Canyon Railway Co.*, [222 U. S. 448](#) . A statute correcting irregularities in compliance with statutory provisions in regard to tax sales is remedial in nature, and, unless violative of constitutional restriction, is not a denial of due process of law as retrospective legislation, and so *held* as to 25 of c. 22 of the laws of New Mexico of 1899, providing that sales for taxes made under that act shall not be invalidated except on the ground of prior payment of the taxes or exemption of the property from taxation.

One attacking a statute on the ground that it is unconstitutional is limited to his own case as the statute has been applied therein; he cannot rely on a possible construction of the statute that might make it unconstitutional. *Castillo v. McConnico*, [168 U. S. 674](#) .

16 N.M. 442 affirmed.

The facts, which involve the validity of a tax sale and the constitutionality of a statute of New Mexico relative to tax deeds, are stated in the opinion.

Page 231 U. S. 167

MR. JUSTICE VAN DEVANTER delivered the opinion of the Court.

This was a suit to quiet the title to three tracts of land in Quay County, in the Territory of New Mexico. In the court of first instance, a demurrer to the complaint was sustained, and, the plaintiff declining to amend, a decree of dismissal was entered which subsequently was affirmed by the supreme court of the Territory. 16 N.M. 442. An appeal from the decree of affirmance brings the case here under the Act of March 3, 1885, 23 Stat. 443, c. 355.

The complaint purported to state four causes of action. In the first, embracing all the tracts, it was alleged that the plaintiff was the owner in fee simple, and that the defendant was making some adverse claim, not described. In the others, each embracing a single tract, the plaintiff's ownership was reiterated and it was alleged that the defendant was claiming title under tax deeds issued in consummation of tax sales which were characterized as void for designated reasons. But, notwithstanding its form, the complaint, as the record discloses, was treated in both of the territorial courts, with the acquiescence of the parties, as intended to challenge the validity of the tax deeds only upon the grounds designated in the last

Page 231 U. S. 168

three causes of action -- that is, as if the general charge in the first cause of action was intended to be restrained and limited by the more specific charges in the others. We therefore treat the complaint in the same way.

It was not alleged that the lands were not subject to taxation, or that the taxes on account of which the sales were had were in any wise invalid, or that the taxes or any part of them had been paid or tendered, or that they had not been delinquent for such a period as justified their enforcement by a sale of the lands, or that the sales were in any wise tainted with fraud, or that there had been any attempt to redeem the lands, or any of them, within the three years allowed therefor, or that that period had not elapsed after the sales and before the deeds were issued. On the contrary, the sole grounds on which the complaint assailed the tax title were (a) that the sales were "not sufficiently advertised;"(b) that proof of publication of

the notice of sale was not transmitted by the printer to the county collector "immediately after the last publication;"(c) that the collector did not cause to be made an affidavit of the public posting of the notice of sale, and did not cause proof of publication or of posting to be deposited with the probate clerk; (d) that the probate clerk did not "carefully preserve" any such proofs, and (e) that the amount of the delinquency sought to be satisfied by the sales was, in one instance, 16 cents, and in another 24 cents, more than the taxes levied on the particular tract.

Plainly, the allegation that the sales were "not sufficiently advertised" was purely a conclusion of law, and must be disregarded. No facts being set forth to sustain it, the statement of the conclusion was merely an empty assertion, and, under the rule that a demurrer admits only facts well pleaded, the conclusion was not admitted.

The charge that the delinquency sought to be satisfied by the sales was in excess of the taxes levied must be read in connection with the fact, otherwise appearing in

Page 231 U. S. 169

the complaint, that the taxes were delinquent, and in connection with the statutory provisions augmenting the delinquency by designated penalties and costs. When this is done, it is quite evident that the amount sought to be collected was not excessive.

The remaining objections advanced in the complaint are founded upon a failure to comply with local statutory provisions directing the making and preserving of proofs of the publication and posting of the notice of sale. The supreme court of the territory held, in effect, that compliance with these statutory provisions was not essential in a constitutional sense to the validity of tax sales, and therefore that the territorial legislature was free to declare that noncompliance should not render the sales invalid, and, with this as a premise, the court further held that the objections could not prevail, because the statute under which the sales were had contained a provision that

"no bill of review or other action attacking the title to any property sold at tax sale in accordance with this act shall be entertained by any court, nor shall such sale or title be invalidated by any proceedings, except upon the ground that the taxes, penalties, interest, and costs had been paid before the sale, or that the property was not subject to taxation."

Laws New Mexico, 1899, c. 22, 25.

The appellant assigns error upon this ruling, and insists that the provision just quoted (a) is in terms restricted to sales made "in accordance with this act," and so cannot be applied to any sale wherein some requirements of the act were not followed, and (b) is repugnant to the due process of law clause of the Fourteenth Amendment as applied to the territory by the organic act.

The supreme court of the territory construed the words "in accordance with this act" as meaning "under this act," and we think this was right. At least, we cannot say that it was manifestly wrong, as must be done

Page 231 U. S. 170

to justify us in rejecting the local interpretation of a territorial statute. *Fox v. Haarstick*, [156 U. S. 674](#) , [156 U. S. 679](#) ; *Treat v. Grand Canyon Railway Co.*, [222 U. S. 448](#) , [222 U. S. 452](#) . Of course, the provision was intended to have some operation and effect, and it hardly could have any if restricted to sales made in accordance with the act, in the stricter sense, for such sales would be as valid without the provision as with it.

While statutes authorizing tax sales often provide for making and preserving some designated form of record evidence of compliance with the requirements respecting notice of the sale, the subject is one which rests in legislative discretion, being quite apart from those fundamental rights which are embraced in a right conception of due process of law. And if there be legislative provision upon the subject, it does not assume the dignity of an essential element of due process of law in the constitutional sense (*Castillo v. McConnico*, [168 U. S. 674](#) , [168 U. S. 683](#)), but belongs to that class of regulations of which it is said, in *Williams v.*

Albany County, [122 U. S. 154](#) , [122 U. S. 164](#) :

"Where directions upon the subject might originally have been dispensed with, or executed at another time, irregularities arising from neglect to follow them may be remedied by the legislature, unless its action in this respect is restrained by constitutional provisions prohibiting retrospective legislation."

We are not here concerned with retrospective legislation or with any prohibition of it, for, as before shown, the remedial or relieving provision was embodied in the act under which the sales were had.

It is contended, however, that the remedial or relieving provision is so broad in its terms as to give effect to a sale not founded upon a prior assessment, or where no opportunity was afforded for a hearing in opposition to the tax, and therefore that it is violative of due process. To this it is a sufficient answer to repeat what was said in *Castillo v. McConnico*, (p. [168 U. S. 680](#)), in disposing of a like contention:

Page 231 U. S. 171

"But, as thus stated, the proposition presents a purely moot question. The plaintiff in error has no interest to assert that the statute is unconstitutional because it might be construed so as to cause it to violate the Constitution. His right is limited solely to the inquiry whether, in the case which he presents, the effect of applying the statute is to deprive him of his property without due process of law."

As none of the objections advanced in the complaint against the defendant's tax title appears to have been well taken, we think the demurrer was rightly sustained.

Decree affirmed.