

No. 14457

# Supreme Court of Illinois

King et al

---

vs.

McDrew et al

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STATE OF ILLINOIS,  
SUPREME COURT,  
Third Grand Division

No. 174

1457

King  
vs

McDermott

1863

~~Squire~~ 729  
Mr. Justice Walter delivered the opinion of the court:

~~Walter~~ This is a contest as to which is the proper county, in which personal property belonging to <sup>comple-</sup> ~~applicant~~ <sup>applicant</sup> ~~applicant~~, should be listed for taxation. ~~Can~~ He ~~was~~ resided in Hancock County but owned a farm in Dequise County. He had furnished it with implements and stock necessary to prosecute the business of agriculture. Whilst he owned the property, other persons resided upon the farm and assisted in conducting the business, and were entitled to share in the profits. Complainant gave his personal attention to the business, remaining on the farm during the week, but returning home on Sundays. The revenue officers of each county claimed the right to assess the property for taxation. It was accordingly assessed in each county, and the tax duly entered and warrants issued to a collector in each county. The bill was filed to stay the collection of the tax in one or the other of the counties. On a hearing in the court below a decree was pronounced restraining the collection of the tax assessed in Dequise County, decreeing

the payment of the costs by that county and awarding execution for their collection. The cause is brought to this court for the purpose of reversing the decree. ~~And it has been submitted with out brief or argument on either side~~

The fourth section of the revenue law of 1853, (Stats Comp. 1049) provides that, "Real property shall be listed in the county, town or district where it belongs; personal property, mercantile or credits, except such as is required to be listed otherwise, shall be listed in the county, town or district where the owner resides." This language is clear, explicit and unambiguous, and will not admit of construction. Unless this property is of the class excepted from this provision, the law is presumptory in requiring it to be listed in the county, town or district, where the complainant resides. The property falling within the exception is obviously such as is held by guardians, agents, and <sup>in</sup> other specified fiduciary relations. But we have been unable to find any provision which would require this property to be listed in Ingham's county. It is not claimed

XX In the case of Mills vs. Hunter, 21  
Ills 300. this statute was not referred to,  
but the case was decided upon ~~gen-  
eral principles~~ the 43 sect of the school  
law (states comp 445) which authorizes  
= as a school tax to be levied by the  
directors, on all of the property in  
the school district, and to have the same  
collected. In that case, for aught that ap-  
pears, the property may have been  
permanently in the district within  
which it was listed, and if so, under  
this provision of the school law,  
it was liable for a school tax. The  
general rule is there requiring, that  
the proper place to list personal prop-  
= erty is the residence of the owner,  
but for school purposes, if permanent-  
= ly situated in the district, it would  
be liable to be listed for school taxes,  
but for county and other purposes  
not forming an exception to the  
rule, it must be listed at the place  
of the residence of the owner.

that it is owned by those residing on the farm where ~~the~~ <sup>it</sup> property is situated, but if it was, the property is not listed in their names as agent or otherwise. Under this provision the court below could not have done otherwise, than enjoin the collection of the taxes assessed, in the Deaque's county. \*

But the court erred in awarding execution against the county for the collection of the costs. It is provided, by the <sup>20<sup>th</sup> sect. of the</sup> chapter regulating judgments and executions (sects. 100-109) that nothing in that chapter shall authorize any execution to be issued against the lands or other property of any county of this state. But it is made the duty of the county authorities to order a warrant to be drawn upon the treasurer for the amount of the judgment. It is true that the section relates to judgments, but the prohibition ~~of~~ <sup>from</sup> awarding execution is related to all cases, and is sufficiently comprehensive to embrace executions upon decrees, and they are manifestly within the spirit of the enactment. The decree of the

sent below is revised so far as  
it avoids execution against Ingu  
-ois County but is affirmed in all  
other things.

Issue modified.

George King & al

1774 vs 2

James M<sup>o</sup> Lewis & al

Opinion by  
Walker.

Q. R.

Received 10.12.7.206



That he owns a farm in Chebanse, in the county of Iroquois, in said State; that he is engaged in farming and stock raising on said farm. That other persons are connected with him in business on the farm, and have a share of the crops; that said Milk was on said farm more or less every week, and usually remained from Monday to Saturday. That he  
3 had sheep, horses, cattle, hogs, wagons, plows, etc., on said farm; that both said counties claimed that he should list said property in their respective counties for the year 1861; that he listed said property, situated in said Chebanse in said Iroquois county, in the county of Kankakee; that he is willing to pay the taxes on said property to the county which  
4 the Court decides is entitled thereto. *That Iroquois County assessed him for 3500 sheep, being 1050 more than he possessed*  
5 *That he waives all other errors and irregularities*  
6  
7 Schedule A, of property listed by Milk.

10 Schedule B, of Milk's property listed by Brady, assessor in Chebanse.

11 Præ. of summons, March 5, 1862.

11 Summons issued, March 5, 1862.

12 Injunction to restrain collection of tax by Kankakee county, issued above date.

14 Bond filed by said Milk same date.

17 Summons issued same date.

18 Injunction to restrain collection of tax by Iroquois county issued same date.

21 Cause submitted to the Court, without formal pleading, on the question made in said bill of complaint, April 22d, 1862. *Decree that said Milk pay said tax to Kankakee County; and that Iroquois County be forever enjoined from collecting said tax.*  
Stipulation that the parties enter appearance in the Supreme Court, and that they waive the issuing and service of process, and agreement that the Supreme Court shall enter such decree as the Circuit Court should have done, without remanding the case.

**Points of Plaintiffs in Error.**

The Court erred in rendering a decree in favor of the county of Kankakee, when, by the law of the land, the Court should have rendered a decree in favor of the county of Iroquois.

*Mills vs. Thornton, 26 Ill., page 300.*

WOOD & LONG,

*Attorneys for Plaintiffs in Error.*

The Court erred in  
awarding execution vs.  
said County of Iroquois,  
&c.  
Wood & Long.

174-2  
George King Esq  
vs  
McGraw Esq  
about

Filed April 21<sup>st</sup> 1863  
L. Leland  
Clerk

no other papers  
on file L

The People of the State of Illinois

By the grace of God Free<sup>d</sup> Independent  
Do all to whom these Presents shall come Greeting !!

Know Ye - That we having caused  
to be inspected the Records and proceedings now remaining  
on file in the office of our Clerk of our Circuit Court in  
and for the County of Kansas. do find certain Records  
and Proceedings in the words and figures following  
to wit:

United States of America

State of Illinois

Kansas County

} ss.  
Plas before the Honorable  
Charles R Starr Judge of the

Twenty Judicial Circuit and presiding Judge of the Kansas  
County Circuit Court in the State of Illinois at a Term of said Court  
begun and held at the Court House in Kansas City in the County  
and State aforesaid on the second Monday (the same being the Fourteenth  
day) of April in the year of our Lord one thousand eight hundred  
and sixty two and of the Independence of the United States <sup>of America</sup> the Eighty  
Sixth

Present Hon Charles R Starr Judge of the Twenty Judicial Circuit.

Charles H Wood States Attorney for 20<sup>th</sup> Judicial Circuit

James W. Burgess Sheriff of Kansas County

Elon Curtis Clerk of the Circuit Court of Kansas County

And heretofore to wit: on the 5<sup>th</sup> day of March  
AD 1862 the Complainant Samuel Milk by D P Bonfield  
his Solicitor did file in the office of our Clerk of our said  
Court his certain Bill of Complaint in the word and

figures following to wit:

State of Illinois }  
 Kankakee County }<sup>ss</sup> Circuit Court of the April Term A.D. 1862  
 In the Honorab<sup>le</sup> Charles R. Starr Judge of the 20<sup>th</sup>  
 Judicial Circuit of the State of Illinois and Presiding Judge of the Circuit  
 Court of said County in Chancery sitting

Your orator Samuel Milk of said County of Kankakee respectfully represents unto your honor that your orator resides in the Town of Kankakee in the County of Kankakee and State of Illinois and has resided there not only during the year 1861 but for several years past and that your orator has a family and has had a family during the year 1861 and for several years past and resides with his family in said Town of Kankakee

Your orator further represents unto your honor that your orator owns a farm in the Town of Leebance in the County of Ingham and State of Illinois at what is generally known as "Milk's Grove" and that your orator is and has been for several years past and upwards engaged in the business of farming and stock raising and pursuits usually connected therewith upon said farm. That during the last two years past other persons have been connected with him in said business having shares of the crops and profits of such business in consideration of their furnishing labor in carrying on the same. And that your orator went over there frequently superintending said business and often remaining there from Monday to Saturday of the week and being there more or less every week. And that your orator has and had in the year 1861 as he has generally had during the time he has been in such business there considerable amounts of personal property such as sheep horses

cattle hogs raggons plows and other things necessary to the prosecution of said business and that for a few years or more past your orator has had considerable trouble with the authorities of said Counties about the County that he should pay his taxes in upon such <sup>personal</sup> property both Counties claimed the Taxes upon such property and it has been listed by the assessors in each of said Counties

Your orator further represents unto your honor that your orator having taken legal advice previous to listing his property in the year 1861 believed that the law required that all of the personal property that he owned in Iroquois County should be listed for taxation in the County of Kankakee ofore said and your orator therefore refused to list for taxation in the County of Iroquois ofore said the said personal <sup>property</sup> by him owned in said County of Iroquois as ofore said but when required to list the same by William Durham assessor of the Town of Kankakee ofore said listed the same for taxation at his place of Residence in said last mentioned Town a copy of which list is hereto attached and marked "A" and is made a part of this Bill and according to the said listing it amounted to the sum of Two Thousand one Hundred dollars which included household Furniture embraced under the 14<sup>th</sup> item of said list to the amount of One Hundred and Fifty dollars held by him in said Town of Kankakee as well as one horse + buggy valued at \$55.00 as this Complainant believes as the same class was appraised. That said Durham not only acted as collector in said Town during the year 1861 but also of the year 1860 and when he came to your orator in 1861 to list your orator's property for taxation he remarked that he supposed it would be the same amount of property as in the year 1860 and your orator thoughtlessly remarked that it was and said assessor

put into said Assessment list 1050 head sheep less than your orator actually owned which mistake your orator did not discover then nor until lately

Your orator further represents unto your Honor that Benjamin F Brady acted as assessor of the Town of Lechance in the County of Swynois <sup>of record</sup> during the year 1861 and listed the personal property of your orator in said Town and County for Taxation a copy of which is hereto attached and marked "B" and is made a part of this Bill. and amounted <sup>to</sup> the sum of Four Thousand and Six Hundred and Twenty Six Dollars. That the said listing made by said Brady embraces 1450 <sup>heads</sup> sheep more than your orator owned and had subject to taxation for that year. That your orator only had in said County of Swynois or anywhere else then 2050 head of sheep subject to Taxation which at one dollar per head being the value they were appraised at by said Brady would make \$2050 - total value to be assessed for sheep. And said Brady assessed but half of the hogs owned by your orator and at the rate of valuation placed upon said Hogs the sum of One Hundred and Fifty Dollars should be added to the total value of Hogs

Your orator further represents unto your honor that your orator has been informed and believes that the said property was not listed by said Brady until long after the time fixed by law for the listing of such property (the time your orator does not know and cannot fix) although it might have been listed by him within the time limited by law for the listing of taxable property.

~~Your orator further represents unto~~

~~unto your honor that your orator has been informed and believe that the said property was not listed by said Brady until long after the time fixed by law for listing of such property the time your orator does not know and cannot fix although it might have been listed by him within the time limited by law for the listing of taxable Property~~

Your orator further represents unto your honor that the said amount of personal property listed by the said Assessor of the Town of Kansas in said County of Kansas the aforesaid was returned to the County Clerk of Kansas County aforesaid and the taxes for the year 1861 extended thereon as follows State Tax \$9.<sup>45</sup> County Tax \$840. Town Tax \$3.<sup>15</sup> School Tax \$12.<sup>30</sup> the total amount of which is \$33.<sup>30</sup> And that a warrant in the usual and due form of law has been issued to one George Hensler collector of the Town of Kansas in said County of Kansas to collect the same from your orator which he is about to do.

Your orator further Represents unto your honor that the said amount of Personal Property listed by said Assessor of the Town of Chebance in the County of Oregon aforesaid was by him returned to the County Clerk of said County of Oregon and the taxes for the year 1861 in said Oregon County extended thereon as follows State Tax \$43.<sup>94</sup> Town Tax \$5.<sup>55</sup> <sup>district</sup> School Tax \$32.<sup>35</sup> War Tax \$3.<sup>20</sup> and Road Tax \$7.<sup>56</sup> all of which amounted to the sum of \$93.<sup>43</sup> and that a warrant in the usual and due form of law has been issued to one H. H. Ingalls collector of the Town of Chebance in said County of Oregon to collect the same from your orator which said collector is about to do

Your orator further represents unto your honor

of law

that he has always been ready and willing to pay the taxes upon his personal Property in said County of Iroquois to the proper collector or authority in either of said Counties and hereby offers to pay the same in such manner and to such person and persons as this Court may direct. And waives nothing on account of any error or illegality in the manner or time of listing or taxing the assessment of such property excepting to reduce the number and value of the sheep to the proper amount. ~~~~~ if it shall be deemed equitable and is willing that the number and value of the horses and hogs may be raised to the proper amount and also the number of the sheep as assessed in said County of Kanawhee may be raised to the proper amount and thereby increased value. That your orator would have long since paid the said Taxes as claimed by either party had he been satisfied that he could have safely paid them to either party as claimed by them but both of said collectors of said Towns claim the said Taxes and insist upon such claims and refuse to allow your orator relieved of responsibility to pay the same to either of said Town collectors

Your orator further represents unto your Honor that within a few days or weeks the said Town Collectors will have to make returns of their respective warrants for the collection of Taxes to the County Collectors of their respective Counties and then as your orator understands the law it will be the duty of such County collectors to collect all taxes remaining unpaid. That James McGrew is Treasurer of the County of Kanawhee and ex-officio County collector of said County and that George King is Treasurer of the County of Iroquois and

7

ex officio County collector of said County of Ingovis

Your orator further represents unto your honor that he does not in any respect collude with either the collector of said town of Chebance or the Revenue officers of said County of Ingovis or the defendants in this suit or any of them or with the collector of said town of Kankakee or the Revenue officers of said County of Kankakee or any of them touching the matters in question. That he has not exhibited his Bill at the request of the defendants in this Bill or of any of the persons said officers or parties or any of either of them, and has not been indemnified by the defendants herein or any of them but merely of his own free will and to avoid being molested and injured touching the matters contained in this Bill.

Your orator further represents that he has paid James Mc Grew County collector of Kankakee, <sup>County</sup> aforesaid the sum of Three dollars and Twenty Five <sup>cents</sup>, the proportion and amount of Taxes due upon Two Hundred & Two Dollars of the Property listed by said assessor Durham the same being the only portion of said property held by your orator at the time of such listing or at the time that the personal property of your orator should be listed in said County of Kankakee.

Your orator therefore prays that a writ of summons may issue against the said George Hensler collector of the town of Kankakee in the County of Kankakee aforesaid James Mc Grew County Treasurer and ex officio County collector of the County of Kankakee, The Board of supervisors of the County of Kankakee aforesaid H. H. Ingalls collector of the town of Chebance in the County of Ingovis aforesaid George King County Treasurer and ex officio County collector

of the county of Duquoin aforesaid and the Board of Supervisors of the County of Duquoin aforesaid and they may be made defendants to this Bill and that they may severally set forth their Respective Claims to the said Taxes and that they may Interplead and settle and adjust their claims between themselves your orator being ready and willing and hereby offering to pay the said Taxes to whomsoever the same shall appear to belong being indemnified and that your orator may be at liberty to bring the same into Court here which your orator hereby offers to do. and that your Honor if you deem meet in equity will make the Corrections in said assessments above mentioned and that the said defendants may be restrained by the Injunction of this Court from all proceedings under their warrants powers or otherwise from collecting said Taxes. and that your Honor will grant such other and further relief as Equity and good conscience may require &c

Thos. P. Bonfield }  
his sol<sup>r</sup> - }

Samuel Mills

State of Illinois }  
Kankakee County }<sup>ss</sup>

Samuel Mills being duly sworn deposes and says that he has heard the foregoing Bill read and that all the several matters and things therein stated are true in substance and in fact excepting those matters therein stated upon information and belief and as to them he believes them to be true

Samuel Mills

sworn to & subscribed before me this }  
the 3<sup>d</sup> day of March - AD 1862 }

L. R. Starr  
Judge of the 20<sup>th</sup> Judicial Circuit  
of the State of Illinois

# ASSESSOR'S NOTICE.

"A"

To \_\_\_\_\_

You are hereby notified to make out and leave at \_\_\_\_\_  
 or at my office in \_\_\_\_\_ on or before the 20th day of

June, 1867, a statement in the following form, of all the personal property, moneys and credits which you are required by law to list, together with a list showing the description of all real property in this County, sold or purchased by you since the first day of April, 1867, and the name of the person purchased from or sold to.

Dated June 1867

Assessor.

## STATEMENT of Personal Property, Moneys and Credits subject to Taxation in Hamilton County, for the year 1867, belonging to Samuel Milk and listed by him

	NO.	VALUE.	NET VALUE.
1. Horses -----	12	360	
2. Cattle, -----	50	400	
3. Mules and Asses, -----	2	60	
4. Sheep, -----	1000	750	
5. Hogs, -----	100	200	
Aggregate -----			
Amount of Indebtedness for above Stock, -----			
6. Carriages and Wagons, -----	9	130	
7. Watches and Clocks, -----			
8. Piano Fortes, -----			
Amount of Domestic animals and enumerated articles, -----			
9. Average value of Merchandise, -----			
Indebtedness for products of this State, included in above amount, -----			
10. Value of property owned as Broker, -----			
11. Value of materials, manufactured articles, &c., owned as Manufacturer, -----			
Indebtedness for products of this State, included in above amount, -----			
12. Value of moneys and credits, -----			
Amount of bona fide debts owing, -----			
13. Value of moneys invested in bonds, stocks, &c., -----			
14. Value of personal property not enumerated, -----		200	
Total Value of Personal Property, Moneys and Credits, -----			72100

The owner or person listing the property is not required to fix a value thereon, but if the property be not shown to the Assessor, he should describe the quality of the property, and when the list is left to be filled up, he should give the number, and should note the quality of the property on the back of the certificate. Property is to be listed with reference to the quantity on hand on the first day of April, and valued at its cash value.

Farmers, merchants and manufacturers are authorized to deduct from the value of the products of this State, the amount they may owe for such products, or that they may owe for moneys invested therein, but they cannot deduct such indebtedness from the value of any other property.

The fourteenth item must include all personal property which is not included in any of the other items, such as household furniture, steam boats and other boats, and all shares in such boats, &c., &c.

**NUMBER OF ACRES IN CULTIVATION.**

Acres Wheat.	Acres Corn.	Other Field Products.

NOTE.—The return of acres in cultivation is for statistical information only, and not for purposes of taxation: therefore no valuation of the crops need be given. The blanks are to be filled with the whole number of acres cultivated during the previous year, as owing to the date at which property is required to be assessed, the acres in cultivation during the current year cannot be determined. The blank for "other field products" should be filled with the whole number of acres cultivated in other crops than wheat or corn, not including meadow or pasture lands.

STATE OF ILLINOIS, }  
 \_\_\_\_\_ County. } ss.

I hereby certify that I have, according to the best of my knowledge and belief, listed all the personal property, moneys and credits subject to Taxation, owned or held by me, and all that I am required by law to list, either for myself or for others, and that the above statement thereof is true and correct, as I verily believe.

Samuel Milk

B

Statement of Personal Property moneys and credits  
 subjected to taxation in Lechance Troquois County  
 for the year 1861 belonging to Lemuel Mills and listed  
 by Benjamin F Brady Assessor

	No	Value	net value
Horses	10	400	
Cattle	48	576	
Sheep	3500	3500	
Hogs	50	150	\$4626

Total value of Personal Property moneys & credits \$4626

State of Illinois

Troquois County I<sup>ss</sup> do certify that I have according to the best  
 of my knowledge and belief listed all the personal  
 property moneys and credits subject to taxation owned or held  
 by Lemuel Mills and all that I am required by law to list  
 him that the above is a true and correct statement as I verily  
 believe

Benj F Brady Assessor

Let an Injunction issue according to the prayer of the foregoing  
 Bill on compt filing a Bond in the sum of \$200 with  
 George Andrews as security running to the Treasurers of  
 the Counties of Kawaskie & Troquois severally & Respectively  
 and with condition that he will pay to them the doses  
 which may be found to be due said Counties Respectively on  
 the final hearing of this Bill

To the clerk of the Circuit Court  
 of Kawaskie County March  
 4<sup>th</sup> 1862

L R Starr Judge

of the 20<sup>th</sup> Judicial Circuit of the State of  
 Illinois

on the Back of the Bill was the following endorsement  
Filed March 5<sup>th</sup> 1862

Mr Clerk  
E Curtis Clerk  
By J B Welch seftly

Issue summons against said sefts  
The P Bonfield  
sdr for complt

And afterward do mit on the 5<sup>th</sup> day of March A D 1863  
the day and year last foresaid our said Clerk in pursuance  
of said order did Issue a certain summons to Kankakee  
County in the words and figures following to wit:

State of Illinois }  
Kankakee County }  
The People of the State of Illinois to the  
Sheriff of said County Greeting

We command you that you summon James M<sup>c</sup> Groes Treasurer  
and ex-officio collector of Kankakee County George Hensler collector  
of the town of Kankakee and the Board of Supervisors of Kankakee  
County and George King Treasurer and ex-officio collector  
of Ingham's County H H Ingalls collector of the town of Leebance  
in Ingham's County and the Board of Supervisors of Ingham's  
County. If they shall be found in your County personally  
to be and appear before the Circuit Court of Kankakee County  
on the first day of the next Term thereof to be holden at  
the Court House in Kankakee City in said County on  
the second Monday of April next to answer unto Lemuel  
Mills in his certain Bill of Complaint filed in the  
said Court on the Chancery side thereof

And have you then and there this mit with  
an endorsement thereon in what manner you have

executed the same

Seal

Witness Elon Burtis Clerk of our said Court  
and the seal thereof at Hannassee City this 5<sup>th</sup>  
day of March A.D. 1862

Elon Burtis Clerk  
by J B Welch deputy

on the Back of which mit was the following endorsement  
to wit I have served this summons by delivering true copies  
of the same to the within named James Mc New and George  
Hensler and to James M Perry County Clerk and  
ex officio Clerk of the Board of Supervisors this 8<sup>th</sup> day  
of March 1862 the other defendants are not in  
my County

James H Boyers  
Sheriff

and said Clerk also issued an Injunction to said  
Hannassee County on the day and year last of aforesaid  
in the words and figures following to wit:

State of Illinois }  
Hannassee County }  
The People of the State of Illinois  
to James Mc New Treasurer and  
ex officio Collector of Hannassee County George Hensler  
Collector of the Town of Hannassee in said County and  
the Board of Supervisors of Hannassee County and George  
King Treasurer and ex officio Collector of the County of  
Iroquois. H H Ingalls Collector of the Town of Chebanse  
in Iroquois County and the Board of Supervisors of  
said Iroquois County and to you and each of  
your agents and servants and to each and every of

them meeting:

Whereas Samuel Milk has filed in the office of our clerk of our Circuit Court in and for our said Kansas County his certain Bill of complaint on the chancery side of said Court against you the said James Mc New Treasurer and ex officio collector of Kansas County George Hensler collector of the town of Kansas in said County and the Board of Supervisors of Kansas County and George King Treasurer and ex officio collector of the County of Douglas H H Duggals collector of the town of Chebouse in Douglas County and the Board of Supervisors of said Douglas County the above named defendants praying among other things for our writ of Injunction enjoining and restraining you the said above named defendants in certain matters in said Bill of complaint

And whereas Charles R Starr the presiding Judge of the Kansas County Circuit Court has endorsed upon the complainant's Bill of complaint filed as aforesaid an order commanding our clerk of our Circuit Court to issue a writ of Injunction according to the Prayer of said complainant's Bill of complaint upon certain conditions which have been complied with

Now therefore we command you <sup>and</sup> each of you the said defendants above named <sup>and</sup> each of your servants or agents and every of them that you and each of you wholly desist abstain and Refrain from collecting or proceeding to collect the whole or any part of the taxes for the year 1861 assessed upon the personal property of the said Samuel Milk and that

you and each of you and your servants and agents  
and each of them do absolutely desist from any further  
attempts by virtue of any warrant or other authority  
whatever from collecting said taxes of 1861 of said  
Samuel Mills or any part thereof until the other and  
further order of the court shall be made in the premises.  
Hereof fail not under the penalty of what the law directs.

Seal

Witness Elm Curtis clerk of said court and  
his official seal at office in Kansas City said  
County this March 5th AD 1862

Elm Curtis clerk

By J B Welch deputy

To

The Sheriff of Kansas County to execute and  
Return as the law directs

on the Back of which writ is  
the following endorsement to wit: I have served this writ:  
by delivering two copies of the same to the within named  
James McLeew and George Kessler and to James W  
Perry County clerk and ex officio clerk of the Board  
of supervisors this 5th day of March 1862 the other defen-  
dants are not in my county

James W Burgers  
Sheriff

And heretofore to wit on the day and year last aforesaid  
but prior to the issuing of any summons or writs  
the said Samuel Mills by his Solicitor did file in  
the office of our Clerk a certain Bond in the words  
and figures following To wit:

know all men by these present that we Samuel Mills  
 as principal and George H Andrews as surety of the County of  
 Kankakee and state of Illinois are held and firmly bound  
 unto George King Treasurer of the County of Duquoin in the  
 State of Illinois and James McNew Treasurer of the County  
 of Kankakee in the state of Illinois and their successors in office  
 respectively in the Penal sum of Two Hundred dollars for  
 the payment of which well and truly to be made we jointly  
 and severally bind ourselves our heirs executors & adminis-  
 trators. Sealed with our seals and dated the 4<sup>th</sup> day of March  
 A.D. 1862

The condition of the above obligation is such that whereas  
 the above named Samuel Mills has obtained an allowance  
 of an Exemption from the Honorable Charles R Starr Judge  
 of the 20<sup>th</sup> Judicial Circuit of the state of Illinois which is about  
 to issue out of and under the seal of the Circuit Court of the  
 County of Kankakee in said state to stay all further proceed-  
 ings of George Hensler Collector of the Town of Kankakee in  
 said County of Kankakee James McNew County collector  
 of said County of Kankakee. The Board of supervisors of the  
 County of Kankakee aforesaid in collecting Thirty dollars  
 and Five cents personal property tax from said Mills  
 and to stay all further proceedings of H H Ingalls of the  
 Town of Chebogue in the said County of Duquoin.  
 George King County collector of said County of  
 Duquoin and the Board of Supervisors of the County of  
 Duquoin aforesaid in collecting Sixty Three dollars  
 and forty <sup>three</sup> cents personal property tax from said  
 Mills until the matter of said Respective taxes can be

heard in equity now if the said Samuel Mills shall pay all moneys costs and taxes due or to become due the said respective parties or any of said parties officers or their respective successors in office or shall pay such taxes or whatever amount of Taxes that shall be decreed or found to be due to said parties officers counties or any of them or their successors in office upon the final hearing of said matter in equity and also whatever damages & costs that shall be awarded against the said Samuel Mills in case said injunction shall be dissolved then this obligation shall be void otherwise to be and remain in full force and effect

Samuel Mills

Geo H Andrews

Great Seal  
Great Seal

on the back of which bond is the following writ:

Filed March 5th 1862

E Curtis Clerk

by W. W. Welch Deputy

and also on the day and year last aforesaid the said Clerk of our said Court did issue a certain writ of Summons to Inyois County in said State in the words and figures following to wit:

State of Illinois

Kankakee County

The People of the State of Illinois to  
The Sheriff of Inyois County Greeting  
We command you that you summon James McGrew  
Treasurer and ex officio collector of Kankakee County George Hender  
Collector of the Turn of Kankakee in said County and the  
Board of Supervisors of Kankakee County and George King

Treasurer<sup>and</sup> ex officio collector of Inyo County H H Ingalls  
 collector of the town of Chetouse in Inyo County and  
 the Board of Supervisors of said Inyo County

If they shall be found in your county personally to be and  
 appear before the Circuit Court of Kansasee County on the  
 first day of the next Term thereof to be holden at the Court  
 House in Kansasee City in said Kansasee County on  
 the second Monday of April next to answer unto Samuel  
 Milk in His certain bill of complaint filed in the  
 said Court on the chancery side thereof

And have you then and there this writ with an endorse-  
 ment thereon in what manner you shall have executed

read the same. Witness Elon Curtis Clerk of our said  
 Court and the seal thereof at Kansasee City this  
 Fifth day of March A D 1862

Elon Curtis Clerk  
 by J B Welch depy

On the back of which writ is the following endorsement  
 to wit: "Served the within writ by reading to the Board  
 of Supervisors of Inyo County while in session  
 and delivering a copy hereof to the Clerk of the Board  
 on the 6<sup>th</sup> day of March 1862 and by delivering to George  
 King a copy hereof on the 8<sup>th</sup> day of March 1862 and by  
 delivering to H M Ingalls a copy hereof on the 12<sup>th</sup> day  
 of March A D 1862

Luther T Clark

Sheriff of Inyo County

And also at the same time and on the day and year  
 aforesaid our said Clerk did issue a certain writ of  
 Injunction to Inyo County in the words and

Figures following do hit:

State of Illinois <sup>Yes</sup>

Kankakee County <sup>Yes</sup> The People of the State of Illinois

To

James Mc New Treasurer and ex-officio collector of Kankakee County George Hensler collector of the Town of Kankakee in said County and the Board of Supervisors of Kankakee County and George King Treasurer and ex-officio collector of the County of Iroquois. H W Ingalls collector of the Town of Chebanse in Iroquois County and the Board of Supervisors of said Iroquois County and to you and each of your agents and servants and to each and every of them. Greeting !!

Whereas Samuel Muck has filed in the office of our Clerk of our Circuit Court in and for our said Kankakee County his certain Bill of Complaint on the Chancery side of said Court against you the said James Mc New Treasurer and ex-officio collector of Kankakee County George Hensler collector of the Town of Kankakee in said County and the Board of Supervisors of Kankakee County and George King Treasurer and ex-officio collector of the County of Iroquois and H W Ingalls collector of the Town of Chebanse in Iroquois County and the Board of Supervisors of said Iroquois County the above named defendants praying among other things for our writ of Injunction enjoining and restraining you the said above named defendants in certain matters in said Bill of Complaint set forth.

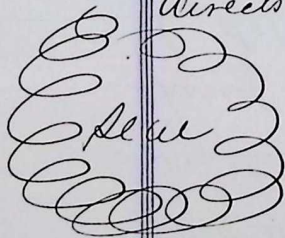
And whereas Charles R Starr the Presiding

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judge of the Kansas County Circuit Court has endorsed upon the Compliments Bill of Complaint filed as aforesaid an order commanding our clerk of our Circuit Court to issue a writ of Enforcement according to the Prayer of said Compliments Bill of Complaint upon certain conditions which have been complied with

Now Therefore, We command you <sup>and each</sup> of you the said defendants above named and each of your servants or agents and every of them that you and each of you wholly desist abstain and refrain from collecting or proceeding to collect the whole or any part of the Taxes for the year AD 1861 assessed upon the personal Property of the said Samuel Mills <sup>and</sup> that you and each of you and your servants and agents and each of them do absolutely desist from any further attempt by virtue of any warrant or other authority whatever from collecting said Taxes of 1861 of Samuel Mills or any part thereof until the other and further order of the Court shall be made in the premises

Hereof Fail not under the penalty of what the law directs



Witness Elon Curtis Clerk of our Court and his official seal at office in Kansas City said County

this March 5, 1862

Elon Curtis Clerk  
by W. Welch deputy

To

The Sheriff of Wyandott County to execute and return in due form of Law

and on the back of said writ was the following endorsement to wit

Served the within writ by reading to the Board of Supervisors of Oregon's County while in session and by delivering a copy hereof to the clerk of the Board on the 6th day of March 1862 and by delivering a copy hereof to George King on the 8th day of March 1862 and by delivering a copy hereof to H. W. Ingalls on the 12th day of March AD 1862. The other defendants not found in my county  
March 14. 1862

Luther S. Clark

Sheriff

And afterward to wit on the 22d day of April AD 1862. the same being one of the Regular days of the April Term of said Court <sup>for the year 1862</sup> and said Court being organized and sitting for the transaction of business the following proceedings were had and entered of Record to wit:

Samuel Milk

1507

vs.  
James McCreu treasurer and ex officio collector of Kaukaee County George Humler collector of the town of Kaukaee in said county and the Board of Supervisors of Kaukaee County and George King treasurer of and ex officio collector of Oregon's W. H. Ingalls collector of the town of Chetumser in Oregon's County and the Board of Supervisors of Oregon's County

Bills + Injunction

This cause came on for hearing and the County of Kaukaee appeared by George Handy attorney and the County of Oregon's appeared by Charles H. Wood Attorney and by agreement a decree



Kankakee County J<sup>ss</sup> J. Elton Curtis Clerk of the Circuit  
Court in and for said County in  
the state aforesaid do hereby certify the above and forego-  
-ing to be a full and perfect transcript of the record  
of the proceedings of the Circuit Court of said County  
in a certain cause lately pending in said Court  
wherein Samuel Milk is complainant and James  
McGrew Treasurer and ex officio collector of Kankakee Coun-  
-ty George Hensler collector of the town of Kankakee in  
said County and the Board of Supervisors of Kankakee

That said Court decreed that  
the costs should be paid by  
said county of Proquois.

That said Court decreed  
that execution should issue  
against said County for  
such costs.

And for these and other ~~reasons~~  
they pray that said decree may be  
reversed, and that they may recover  
what they have lost thereby, and  
that this Court make the proper decree in  
the premises. — Wood & Long,

attys. for paper

174-2  
Samuel McKitt

vs  
James. McCrewe et al

Record

Clerks Fees for  
Recor. H. G. C.

Filed April 21st 1883

L. Leland  
Clerk