

## General Summary.

of the check so much of the debt due from the bank to the drawer, as was sufficient to pay the check. This is clearly not a federal question.

It follows that

*We have no jurisdiction of the case, and it is dismissed.*

## VIRGINIA COUPON CASES.

There were eight of these cases. All related to the legislation of the State of Virginia of March 30, 1871, authorizing coupons of the funded debt of the State to be received in payment of taxes, debts, dues, and demands due the State, and to subsequent legislation, practically forbidding the receipt of the coupons in present payment of dues and taxes. The cases follow in the order in which they were announced by the court. The legislation is set forth, or referred to in *Antoni v. Greenhow*, 107 U. S. 769, and in the opinion of the court in the first of the present cases.

The cases were argued, or submitted, in the following order: PLEASANTS *v.* GREENHOW, was submitted December 1, 1884. POINDEXTER *v.* GREENHOW; WHITE *v.* GREENHOW; CHAFFIN *v.* TAYLOR; CARTER *v.* GREENHOW; and MOORE *v.* GREENHOW, were argued together March 20, 23, 24 and 25, 1885. ALLEN *v.* BALTIMORE & OHIO RAILROAD Co. was argued March 25, 26, 1885; and MARYE *v.* PARSONS was argued March 26, 27, 1885.

The opinions and judgments of the court in all the cases except MOORE *v.* GREENHOW were announced April 20, 1885. In the latter case they were announced May 4, 1885.

The dissenting opinion will be found after the opinion of the court in MARYE *v.* PARSONS. The Justices who concurred in it dissented from the judgments and opinions of the court in POINDEXTER *v.* GREENHOW; WHITE *v.* GREENHOW; CHAFFIN *v.* TAYLOR; and ALLEN *v.* BALTIMORE & OHIO RAILROAD Co. In PLEASANTS *v.* GREENHOW; CARTER *v.* GREENHOW; and MARYE *v.* PARSONS, they concurred in the judgments of the court, but

Syllabus in *Poindexter v. Greenhow*.

rested their concurrence on the reasons given in their dissenting opinion.

POINDEXTER v. GREENHOW, Treasurer.

IN ERROR TO THE HUSTINGS COURT OF THE CITY OF RICHMOND,  
STATE OF VIRGINIA.

In an action of detinue for personal property, distrained by the defendant for delinquent taxes, in payment of which the plaintiff had duly tendered coupons cut from bonds issued by the State of Virginia under the Funding Act of March 30, 1871: *Held*,

1. That by the terms of that act, and the issue of bonds and coupons in virtue of the same, a contract was made between every coupon-holder and the State that such coupons should "be receivable at and after maturity for all taxes, debts, dues, and demands due the State;" the right of the coupon-holder, under which, was to have his coupons received for taxes when offered, and that any act of the State which forbids the receipt of these coupons for taxes is a violation of the contract, and void as against coupon-holders.
2. The faculty of being receivable in payment of taxes was of the essence of the right. It constituted a self-executing remedy in the hands of a tax-payer, and it became thereby the legal duty of every tax collector to receive such coupons, in payment of taxes, upon an equal footing and with equal effect, as though they were money; after a tender of such coupons duly made for that purpose, the situation and rights of the tax-payer and coupon-holder were precisely what they would have been if he had made a like tender in money.
3. It is well settled by many decisions of this court that, for the purpose of affecting proceedings to enforce the payment of taxes, a lawful tender of payment is equivalent to actual payment, either being sufficient to deprive the collecting officer of all authority for further action, and making every subsequent step illegal and void.
4. The coupons in question are not "bills of credit," in the sense of the Constitution, which forbids the States to "emit bills of credit;" because although issued by the State of Virginia on its credit, and made receivable in payment of taxes, and negotiable, so as to pass from hand to hand by delivery merely, they were not intended to circulate as money between individuals, and between government and individuals, for the ordinary purposes of society.
5. An action or suit brought by a tax-payer, who has duly tendered such coupons in payment of his taxes, against the person who, under color of office as tax collector, and acting in the enforcement of a void law, passed by the Legislature of the State, having refused such tender of coupons, proceeds by seizure and sale of the property of the plaintiff, to enforce the collection