

105.

Counsel for Parties.

of 1878 provided an exclusive remedy through application to the Circuit Court in case the County Court should fail in its duty, is not well founded. The decisions of the Court of Appeals in *Muhlenburg County v. Morehead*, 20 Ky. Law Rep. 376, and *Pennington v. Woolfolk*, 79 Kentucky, 13, make it quite plain that an "attempt to impose on the Circuit Court or judge thereof the duty of levying and collecting taxes is unconstitutional and void" under the jurisprudence of Kentucky.

The judgment of the court below is

Affirmed.

HENDRICKSON, JUDGE OF THE COUNTY COURT
OF TAYLOR COUNTY, KENTUCKY, v. CREAGER.

SAME v. GARDNER.

SAME v. HOCKER.

SAME v. STERLING LAND & INVESTMENT
COMPANY.

CERTIORARI TO THE CIRCUIT COURT OF APPEALS FOR THE
SIXTH CIRCUIT.

Nos. 428, 429, 430, 431. Argued October 11, 1917.—Decided November 5, 1917.

Decided on the authority of *Hendrickson v. Apperson*, ante, 105.
238 Fed. Rep. 473, affirmed.

Mr. Helm Bruce, with whom *Mr. Abel Harding* was on the brief, for petitioner.

Mr. L. A. Faurest, with whom *Mr. A. E. Richards* was on the brief, for respondents.

MR. JUSTICE McREYNOLDS announced the decision of the court:

The essential questions involved in these cases are the same as those considered and decided in No. 427, *ante*, 105. The judgment of the Circuit Court of Appeals in each of them is accordingly

Affirmed.

KELLEY, TRUSTEE OF THE GIBRALTAR INVESTMENT AND HOME BUILDING COMPANY, BANKRUPT, *v.* GILL.

APPEAL FROM THE DISTRICT COURT OF THE UNITED STATES FOR THE SOUTHERN DISTRICT OF CALIFORNIA.

No. 411. Submitted October 2, 1917.—Decided November 5, 1917.

A court of bankruptcy has no jurisdiction over a suit in equity brought by the trustee of a bankrupt corporation in the State of the corporation's domicile, against a number of its shareholders there residing, for the purpose of collecting from each an ascertained sum of money which by the terms of such shareholder's individual subscription contract had become unconditionally due and payable to the corporation at times specified and without regard to the obligations of other shareholders.

Where the liabilities of the shareholders of a corporation to pay stock subscriptions are several, independent, and unconditional, and no issue with the corporation touching such liabilities is common to the shareholders, the remedy of the corporation, or its trustee in bankruptcy, is by action at law against each shareholder separately; the equitable jurisdiction to avoid multiplicity of actions does not arise merely because the claims are very numerous; and a single