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*Richmond v. City of Milwaukee.*

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The judgments in favor of the bank, the levy upon the property of the appellee, the sale and satisfaction to the full amount of the penalty, are facts all established of record. Whatever sacrifice of the property of the appellee by these undoubted proceedings may have been produced, is his loss, and his only, and can in no wise affect the validity of his release by the fulfilment of his obligation.

The decree of the Circuit Court is therefore affirmed, with costs.

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DEAN RICHMOND, APPELLANT, *v.* THE CITY OF MILWAUKIE AND  
FERDINAND KUEHN.

There being no special provision in the act of Congress regulating appeals from the District Court of the United States in Wisconsin, they are governed by the general law of 1803.

By that act, no appeal will lie unless the sum or value in controversy exceeds two thousand dollars.

THIS was an appeal from the District Court of the United States for the district of Wisconsin.

The case is stated in the opinion of the court.

It was argued by *Mr. Brown* for the appellant, upon which side there was also a brief by *Brown and Ogden*, and by *Mr. Doolittle* for the appellee.

As the case went off upon a question of jurisdiction, the arguments and points of the counsel upon its merits are omitted.

Mr. Chief Justice TANEY delivered the opinion of the court.

This is an appeal from the District Court of the United States for the district of Wisconsin, exercising the powers of a Circuit Court.

It appears that a bill was filed in that court by the appellant, praying an injunction to prohibit the conveyance of certain lots in the city of Milwaukee, which had been sold for the payment of city taxes assessed upon it by the corporation.

*Richmond v. City of Milwaukie.*

The bill states that the city of Milwaukie is a corporation, chartered by the State; that, under its charter and the Constitution and laws of the State, it is authorized to assess certain taxes for corporate purposes upon the lots and property in the city, and, if the taxes are not paid according to law, to sell the lot upon which it is charged. The bill further sets forth, that the appellant was the owner of sundry lots in the city, which are particularly described by their respective numbers, and also the assessment imposed upon them, respectively, the manner and purposes for which it was imposed, and the proceedings of the corporate authorities under this assessment, and the sale of the lots to pay the amount claimed to be due.

And the bill then charges that the corporation exceeded its powers in imposing these taxes, and, even if lawfully imposed, that the proceedings afterwards had were not conformable to the law of the State, which points out particularly the steps to be taken before the lot assessed can be sold. The bill charges, that upon the grounds above stated, the sale of his lots was illegal and invalid, and prays an injunction to prevent a conveyance to the purchaser, as such a conveyance would be a cloud upon his title.

The bill alleges that the lots so sold are worth five hundred dollars, and that the taxes imposed exceed their value as assessed on the books of the corporation more than two hundred per cent.

The corporation and their treasurer answered, and admitted the sale of the lots, and aver that the city had a lawful right to impose the tax; that their proceedings to recover it were fully authorized by law, and that the sales were valid, and will entitle the purchasers to a conveyance unless the appellant shall within three years redeem them, in the manner and upon the terms provided for by the law of the State where lands or lots have been sold for the non-payment of taxes.

Testimony was taken on both sides, which is set out in the transcript. But in the view which the court take of the case it is unnecessary to state it particularly, or to set out at large the various points in controversy between the parties upon the bill and answer, because, upon the appellant's own showing, this court have no jurisdiction.

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*Rice v. Minnesota and Northwestern Railroad Company.*

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Appeals to this court from the Circuit Courts of the United States, and from District Courts exercising the jurisdiction of Circuit Courts, are regulated by the act of 1803, ch. 40, where not otherwise specially provided for by act of Congress. There is no special provision in the act establishing the District Court in Wisconsin which regulates appeals to this court, and consequently they are governed by the general law above referred to; and by that law no appeal will lie, unless the sum or value in controversy exceeds \$2,000, and that fact must be shown to the court in order to give jurisdiction in the appeal.

Now, the matter in dispute in this case is the title to the lots which have been sold by the municipal authorities for the non-payment of the taxes. The taxes assessed were charged upon the respective lots, and created no personal responsibility upon the owner, the lots alone being liable for the payment. And the only evidence or averment of their value is the statement of the complainant in his bill that they were worth more than five hundred dollars, and his complaint that more than two hundred per cent. upon their value as mentioned in the books of the corporation was charged upon them by the assessment, and the proceedings of the city authorities under it. There is nothing in the allegations of the parties or in the evidence to show that the value of the lots in question exceeded two thousand dollars, nor anything from which it can be inferred.

The appeal must therefore be dismissed for want of jurisdiction in this court.

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EDMUND RICE, PLAINTIFF IN ERROR, *v.* THE MINNESOTA AND  
NORTHWESTERN RAILROAD COMPANY.

Where a common-law case was dismissed at the last term for want of jurisdiction, (the record showing that no final judgment was given in the court below,) an affidavit setting forth that the final judgment was accidentally omitted from the record, and the production of a correct record, are not sufficient to sustain a motion to annul the order of dismissal, and reinstate the case upon the docket.

After the judgment of this court was passed upon the case, and the term was closed, the function of the writ of error was over, and it cannot now be revived. The distinction pointed out between a common-law case and a case in admiralty.