

Case No. 187.

ALEXANDRIA v. WISE.

[2 Cranch, C. C. 27.]¹

Circuit Court, District of Columbia.

July Term, 1811.

TAXES—LIABILITY OF LOTS IN ALEXANDRIA.

The lots lying west of West street, in Alexandria, are liable to be taxed like other lots in the town.

This was a motion for judgment for taxes on a range of lots lying on the west side of West street, in Alexandria. The question was whether the jurisdiction of the corporation extended over those lots.

The act of assembly of Virginia of the 10th of December, 1796, recites that, “Where as several additions of lots, contiguous to the town of Alexandria, have been laid off by the proprietors of the land in lots of half an acre each, extending to the north, to a range of lots on the north side of a street called Montgomery; upon the south to the line of the District of Columbia; upon the west to a range of lots on the west side of West Street, and on the east to the river Potomac; that many of the lots in these additions have already been built upon, and many more will soon be improved.—And whereas it has been represented to the general assembly that the inhabitants residing on the said lots are not subject to the regulations made and established for the orderly government of the town, and for the preservation of the health of the inhabitants

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by the prevention and removal of nuisances, upon which their prosperity and well-being does very much depend;—Section 1. Be it therefore enacted, that each and every lot and part of a lot within the aforesaid limits on which at this time is built a dwelling-house of at least sixteen feet square, or equal thereto in size, with a brick or stone chimney, and that each and every lot within said limits which shall hereafter be built upon, shall be incorporated with the said town of Alexandria, and be considered as part thereof.” The 2d section provides for the removal of nuisances from any lots, within those limits, which were not incorporated within the town; and by a subsequent act the unimproved lots within the same limits are “incorporated with,” and to be “considered as a part of, the said town of Alexandria, and subject to the same regulations as the other parts thereof.”

E. J. Lee, for defendant, contended, that the lots were to be considered as contiguous to the town, not in the town; and that they were subject only to the regulations respecting nuisances, and not liable to taxes.

THE COURT, however, (FITZHUGH, Circuit Judge, absent), was of opinion that the jurisdiction extended over the range of lots west of West street; and that, by the acts of Virginia, those lots were incorporated with, “and to be considered as part of, the town, and subject to the same regulations as the other parts thereof.” See Act Va. 1785, 1786, 1796.

¹ [Reported by Hon. William Cranch, Chief Judge.]