

The Burger Court Opinion Writing Database

First National Bank of Atlanta v. Bartow County Board of Tax Assessors

470 U.S. 583 (1985)

Paul J. Wahlbeck, George Washington University
James F. Spriggs, II, Washington University in St. Louis
Forrest Maltzman, George Washington University



Supreme Court of the United States
Washington, D. C. 20543

CHAMBERS OF
THE CHIEF JUSTICE

March 14, 1985

RE: NO. 83-1620 - First National Bank of Atlanta, etc. v.
Bartow County Board of Tax Assessors, et
al.

Dear Harry:

I will join Byron's "graveyard" dissent so this case can
come down next week.

Regards,

A large, stylized handwritten signature in black ink, appearing to read "Lewis F. Powell, Jr.", written over the "Regards," text.

Justice Blackmun

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101
Supreme Court of the United States
Washington, D. C. 20543

CHAMBERS OF
JUSTICE W. J. BRENNAN, JR.

November 6, 1984

No. 83-1620

First National Bank of Atlanta
v. Bartow County Board
of Tax Assessors

Dear Chief,

Harry Blackmun has agreed to try
his hand at an opinion for the Court in
the above case.

Sincerely,

Beel

The Chief Justice

Copies to the Conference



Supreme Court of the United States
Washington, D. C. 20543

CHAMBERS OF
JUSTICE Wm. J. BRENNAN, JR.

February 14, 1985

No. 83-1620

First National Bank of Atlanta,
etc. v. Bartow County Board of Tax
Assessors, et al.

Dear Harry,

I agree.

Sincerely,

Justice Blackmun

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Supreme Court of the United States
Washington, D. C. 20543

CHAMBERS OF
JUSTICE BYRON R. WHITE

March 13, 1985

83-1620 - First National Bank of Atlanta
v. Bartow County Board of Tax Assessors

Dear Harry,

My dissent in this case will be a silent
one -- the graveyard type.

Sincerely yours,



Justice Blackmun

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Supreme Court of the United States
Washington, D. C. 20543

CHAMBERS OF
JUSTICE THURGOOD MARSHALL

February 7, 1985

Re: No. 83-1620-First National Bank of Atlanta v.
Bartow County Board of Tax Assessors

Dear Harry:

Please join me.

Sincerely,



T.M.

Justice Blackmun

cc: The Conference

COLLECTIONS OF THE MANUSCRIPT DIVISION, LIBRARY OF CONGRESS

To: The Chief Justice
Justice Brennan
Justice White
Justice Marshall
Justice Powell
Justice Rehnquist
Justice Stevens
Justice O'Connor

From: **Justice Blackmun**

Circulated: FEB 4 1985

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1st DRAFT

SUPREME COURT OF THE UNITED STATES

No. 83-1620

FIRST NATIONAL BANK OF ATLANTA, ETC., APPELLANT
v. BARTOW COUNTY BOARD OF
TAX ASSESSORS ET AL.

ON APPEAL FROM THE SUPREME COURT OF GEORGIA

[February —, 1985]

JUSTICE BLACKMUN delivered the opinion of the Court.

Two terms ago, this Court, by a 6-2 vote, ruled that Rev. Stat. § 3701, as amended, 31 U. S. C. § 742 (1976 ed.), prohibited a State from imposing on bank shares a property tax computed on the basis of the bank's net worth without deduction for tax-exempt United States obligations held by the bank. *American Bank & Trust Co. v. Dallas County*, 463 U. S. 855 (1983). Section 3701 at that time provided:¹

"All stocks, bonds, Treasury notes, and other obligations of the United States, shall be exempt from taxation by or under State or municipal or local authority. This exemption extends to every form of taxation that would require that either the obligations or the interest thereon, or both, be considered, directly or indirectly, in the computation of the tax, except nondiscriminatory franchise or other nonproperty taxes in lieu thereof im-

¹Title 31 of the United States Code was not enacted into positive law until 1982, when it was reformulated, it was said, "without substantive change." See Pub. L. 97-258, § 4(a), 96 Stat. 1067. Section 3701, as it had been amended by an addition in 1959, see Pub. L. 86-346, § 105(a), 73 Stat. 622, 31 U. S. C. § 742 (1976 ed.), was replaced in the 1982 reformulation by 31 U. S. C. § 3124(a) (1982 ed.). Because the tax at issue here was levied in 1980, the pre-1982 form of the statute technically controls this case.

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Supreme Court of the United States
Washington, D. C. 20543

~~XXXX~~
CHAMBERS OF
JUSTICE LEWIS F. POWELL, JR.

February 14, 1985

83-1620 First National Bank v. Bartow County

Dear Harry:

Please join me.

Sincerely,

Lewis
~

Justice Blackmun

lfp/ss

cc: The Conference

Supreme Court of the United States
Washington, D. C. 20543

CHAMBERS OF
JUSTICE WILLIAM H. REHNQUIST

February 5, 1985

Re: No. 83-1620 First National Bank of Atlanta v. Bartow
County Board of Tax Assessors

Dear Harry,

Please join me.

Sincerely,

WRM

Justice Blackmun

cc: The Conference

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Supreme Court of the United States
Washington, D. C. 20543

CHAMBERS OF
JUSTICE JOHN PAUL STEVENS

February 7, 1985

Re: 83-1620 - First National Bank of
Atlanta v. Bartow County
Bd. of Tax Assessors

Dear Harry:

Although I still have misgivings about the Court's decision in American Bank and Trust, I have concluded that no useful purpose would be served by expressing them. Accordingly, please join me in your opinion for the Court in this case.

Respectfully,



Justice Blackmun

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CHAMBERS OF
JUSTICE SANDRA DAY O'CONNOR

Supreme Court of the United States
Washington, D. C. 20543

February 12, 1985

No. 83-1620 First National Bank of Atlanta
v. Bartow County Board of
Tax Assessors

Dear Harry,

Please join me.

Sincerely,

Sandra

Justice Blackmun

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ll

February 12, 1985

83-1620 - First National Bank of Atlanta v.
Bartow County Board of Tax Assessors

Dear Chief,

I find Harry's opinion sufficiently convincing that I would rather not take the time to prepare a dissent. I hope you will let me off the hook.

Sincerely yours,

The Chief Justice