

The judgment of the Circuit Court will be affirmed, and the cause remanded, with leave to the court to make such changes in the order originally entered as may have become necessary by reason of the time that has elapsed since the writ of error was brought; and it is

So ordered.

MR. JUSTICE BLATCHFORD did not sit in this and the case mentioned in the following note.

NOTE. — *Lincoln County Court v. United States*, error to the same court, was argued at the same time and by the same counsel as the preceding case.

MR. CHIEF JUSTICE WAITE, on behalf of the court, remarked that the cases differed only in one particular. Here the bonds were not actually delivered until after the statute requiring registration went into effect, though they were in the hands of the agent for delivery before. It is contended that on this account no special tax can be levied for their payment, notwithstanding the judgment that has been recovered upon them. In our opinion this is a defence that cannot be taken advantage of after judgment. As has been said in the Ralls County case, it was conclusively settled by the judgment, which this proceeding is to carry into execution, that the coupons sued on were binding obligations of the county, duly created under the authority of law, and as such are entitled to payment out of any fund that can lawfully be created for that purpose.

Judgment affirmed and the cause remanded, with the same order as in that case.

LEWIS v. COMMISSIONERS.

1. The act of Kansas approved March 2, 1872 (Laws of Kansas, 1872, p. 110), does not require that the bonds issued pursuant to its provisions by a county in aid of works of internal improvement shall in all cases be deposited with the treasurer of state before they are delivered to the auditor of state for registration and for his certificate thereon, required by the fourteenth section. *Infra*, p. 742.
2. That certificate, as between the *bona fide* holder for value and the county, is conclusive that the bonds, which by their terms purport to be issued under that act, and which absolutely and unconditionally covenant to pay a certain sum of money at a time and place therein named, are negotiable as the valid obligations of the county.

ERROR to the Circuit Court of the United States for the District of Kansas.