

## Opinion of the Court.

The rule is well established and of long standing that an exception to be of any avail must be taken at the trial. It may be reduced to form and signed afterwards, but the fact that it was seasonably taken must appear affirmatively in the record by a bill of exceptions duly allowed or otherwise. *Phelps v. Mayer*, 15 How. 160; *United States v. Breitling*, 20 How. 252; *French v. Edwards*, 13 Wall. 506; *Stanton v. Embrey*, 93 U. S. 548; *Hunnicut v. Peyton*, 102 U. S. 333. This clearly is not such a case. There is nothing whatever to indicate that any exception was taken to the rejection of the evidence complained of until the next term after the trial was over and the judgment rendered, though not signed. Even the liberal extension of the rule granted in *Simpson v. Dall*, 3 Wall. 460, is not enough to reach this defect. The language here implies an exception only at the time of tendering the bill of exceptions to be signed, which was not only long after the trial, but at a subsequent term of the court.

It follows that the errors assigned are not such as we can consider, and

*The judgments are affirmed.*

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JENNESS v. CITIZENS' NATIONAL BANK OF ROME.

IN ERROR TO THE CIRCUIT COURT FOR THE EASTERN DISTRICT OF MICHIGAN.

Submitted December 20th, 1883.—Decided January 7th, 1884.

*Appeal—Jurisdiction.*

When a judgment below is for an amount sufficient to give jurisdiction above, but it appears affirmatively on the record that after deducting from it an amount not in contest below, there remains less than the jurisdictional sum, this court has no jurisdiction.

*Mr. W. B. Williams* for the plaintiff in error.

MR. CHIEF JUSTICE WAITE delivered the opinion of the court. The judgment in this case is for \$7,275.16, but it appears

## Statement of Facts

affirmatively on the face of the record that of this amount \$2,669.03 was not disputed below. The defence related alone to the difference between these two amounts, which is less than \$5,000. The dispute here is only in reference to the amount contested below. Such being the case, we have no jurisdiction. The cases of *Gray v. Blanchard*, 97 U. S. 564; *Tintsmann v. National Bank*, 100 U. S. 6; and *Hilton v. Dickinson*, 108 U. S. 165, are conclusive to this effect.

*Dismissed.*

## HOFF v. JASPER COUNTY.

IN ERROR TO THE CIRCUIT COURT OF THE UNITED STATES FOR  
THE WESTERN DISTRICT OF MISSOURI.

Argued and submitted December 20th, 1883.—Decided January 7th, 1884.

*Municipal Bonds—Holder for Value.*

1. When a municipal corporation subscribes to the capital stock of a railroad company, and issues its bonds in payment therefor, the bonds must comply with the requisitions which the law makes necessary in respect of registration and certificate before they are issued; and innocent holders for value are charged with the duty of knowing these laws, and of inquiring whether they have been complied with.
2. A statute requiring a State auditor to register municipal bonds and to certify that all the conditions of law have been complied with in their issue calls for the exercise of no judicial functions on his part.
3. The rulings in *Anthony v. County of Jasper*, 101 U. S. 693, involving the same issue of bonds, adhered to. The additional facts shown in this case present no legal aspects to distinguish it from that case.

Suit to recover on coupons on bonds issued by a county in payment of subscription to stock of a railroad company by a township within the county. The facts were in all respects the same as those in *Anthony v. County of Jasper*, 101 U. S. 693, except that here it was expressly found that the subscription of the township which was voted had actually been made by the County Court and accepted by the railroad company before the act providing for the registration of bonds was approved, while there the acceptance of the subscription before