

Opinion of the Court.

YAZOO AND MISSISSIPPI VALLEY RAILROAD COMPANY *v.* BOARD OF LEVEE COMMISSIONERS OF THE YAZOO MISSISSIPPI DELTA.

APPEAL FROM THE CIRCUIT COURT OF THE UNITED STATES FOR THE SOUTHERN DISTRICT OF MISSISSIPPI.

No. 1087. Submitted October 28, 1889.—Decided November 18, 1889.

Yazoo & Mississippi Valley Railroad Co. v. Thomas, ante, 174, affirmed and applied.

IN EQUITY. The case is stated in the opinion.

Mr. James Fentress, Mr. W. P. Harris and Mr. J. B. Harris for appellant.

Mr. Marcellus Green and Mr. S. S. Calhoon for appellees.

MR. CHIEF JUSTICE FULLER delivered the opinion of the court.

This is an appeal, by plaintiff in the suit, from the decree of the Circuit Court for the Southern District of Mississippi, dismissing its bill of complaint filed in that court against the appellees, the Board of Levee Commissioners, and certain sheriffs and tax-collectors, to enjoin the collection of taxes levied under an act of the legislature, creating such Board of Commissioners, for the purpose of providing for the payment of the principal and interest of bonds authorized to be issued by the board, the proceeds of which were to be applied to the construction and repair of levees on the Mississippi River.

The bill set up the same exemption relied on in *Yazoo & Mississippi Valley Railroad Company v. Thomas, ante, 174*, and it was insisted that the taxes sought to be collected were unauthorized and illegal by reason of such exemption; and that the law imposing the taxes impaired the obligation of the alleged contract of exemption and thus violated the Constitution of the United States; the litigation,

Opinion of the Court.

therefore, making a controversy arising under that Constitution. Without considering whether any other ground for affirming the decree exists, it is sufficient to say that this case is disposed of by the decision which has just been announced in that referred to.

Decree affirmed.

MISSOURI PACIFIC RAILWAY COMPANY *v.* CHICAGO AND ALTON RAILROAD COMPANY.

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

No. 66. Submitted November 5, 1889. — Decided November 25, 1889.

In regard to motions for a new trial, and bills of exceptions, the courts of the United States are independent of any statute or practice prevailing in the courts of the State in which the trial is had.

THE case is stated in the opinion.

Mr. John F. Dillon for plaintiff in error.

Mr. Alexander Martin and *Mr. Robert H. Kern* for defendant in error.

MR. JUSTICE GRAY delivered the opinion of the court.

In this action, tried by the Circuit Court without a jury, there is no case stated by the parties, or finding of facts by the court. The bill of exceptions, after setting forth all the evidence introduced at the trial, states that "there were no declarations of law asked for, or given by the court;" and the single exception taken is to the overruling of a motion for a new trial, which is a matter of discretion, and not a subject of exception, according to the practice of the courts of the United States. In regard to motions for a new trial, and bills of exceptions, those courts are independent of any statute or practice prevailing in the courts of the State in which the