

Opinion of the Court.

that a suit for taxes for one year is not an estoppel to a suit for taxes for a different year, there is the same absence of that privity of estate so indispensable to an effective estoppel, which we hold to be fatal in respect to the judgment in the state court. If the plaintiff herein, the Keokuk and Western Railroad Company, would not have been affected by an adverse decree in the Secor suit, it cannot take advantage of the same by way of estoppel. The operation of an estoppel must be mutual.

There was no error in the judgment of the Supreme Court of Missouri, and it is therefore

Affirmed.

MR. JUSTICE HARLAN and MR. JUSTICE BREWER dissented.

KEOKUK AND WESTERN RAILROAD COMPANY v.
SCOTLAND COUNTY.

APPEAL FROM THE CIRCUIT COURT OF THE UNITED STATES FOR
THE EASTERN DISTRICT OF MISSOURI.

No. 183. Argued December 21, 22, 1893. — Decided March 12, 1894.

Keokuk & Western Railroad Company v. Missouri, ante, 301, followed.

THIS was a bill to enjoin the county courts and collectors of revenue for the counties of Clarke, Scotland, and Schuyler, in the State of Missouri, from levying and collecting taxes on the railway property owned by the plaintiff in these counties.

Mr. Felix T. Hughes and *Mr. John F. Dillon*, (with whom was *Mr. Thomas De Witt Cuyler* on the brief,) for appellant.

Mr. F. L. Schofield, (with whom were *Mr. John A. Whiteside* and *Mr. T. L. Montgomery* on the brief,) for appellees.

MR. JUSTICE BROWN delivered the opinion of the court.

Statement of the Case.

This case differs from the one just decided, *ante*, 301, only in the fact that this is a bill in equity, filed by the corporation whose property is sought to be taxed, to restrain the defendants from levying or collecting any taxes for the years 1883 to 1887, inclusive, upon the ground that the Circuit Court for the Eastern District of Missouri in the *Secor case*, and also the Supreme Court of the State, had held the property of the company not to be subject to taxation.

As the questions involved in the two cases are precisely the same, the decree of the court below dismissing the bill was correct, and the same is, therefore,

Affirmed.

MR. JUSTICE HARLAN and MR. JUSTICE BREWER dissented.

KEOKUK AND WESTERN RAILROAD COMPANY *v.*
SCOTLAND COUNTY.

APPEAL FROM THE CIRCUIT COURT OF THE UNITED STATES FOR
THE EASTERN DISTRICT OF MISSOURI.

No. 414. Argued December 21, 22, 1893. — Decided March 12, 1894.

A railroad company which derives its title to its road from a foreclosure of a mortgage, given before the commencement of a suit by stockholders to enjoin the collection of taxes upon the property so sold and conveyed, does not occupy a relation to the plaintiffs in that suit, which entitles it to file a bill of revivor, or to invoke the decree in the suit as an estoppel. The purchaser under a mortgage is not entitled to the benefit of an estoppel under a decree obtained in a suit begun after the execution of the mortgage.

THIS was a bill in equity filed by the Keokuk and Western Railroad Company to revive a suit begun August 6, 1879, by Charles A. Secor and other stockholders of the Missouri, Iowa and Nebraska Railway Company against the judges of the county courts of Scotland, Schuyler, and Clarke Counties, the object of which suit was to enjoin the collection of taxes