

Syllabus.

Mr. Frank P. Poston, for plaintiffs in error, submitted on his brief.

Mr. S. P. Walker, (with whom was *Mr. C. W. Metcalf* and *Mr. F. T. Edmondson* on the brief,) for defendants in error.

MR. JUSTICE PECKHAM, after stating the case, delivered the opinion of the court.

It is quite questionable whether section 30 of the act incorporating the Memphis Life and General Insurance Company grants to that company any immunity from taxation. Without discussing or deciding that question, however, we think that, assuming the exemption to exist in favor of that company, it did not pass to the Home Insurance Company by virtue of the fourteenth section of the act of 1858, above quoted. We think the words contained in that section, referring to the Memphis Life and General Insurance Company, are of no broader significance than those referred to in the case of *Memphis v. The Phœnix Insurance Company*, just decided. Upon authority of that case, therefore, this judgment must be

Affirmed.

HOME INSURANCE AND TRUST COMPANY *v.* TENNESSEE AND SHELBY COUNTY, No. 673. Error to the Supreme Court of the State of Tennessee. MR. JUSTICE PECKHAM. This case is precisely similar to the last preceding one, and must be governed by our decision in that. Judgment is therefore

Affirmed.

DISTRICT OF COLUMBIA *v.* LYON.

ERROR TO THE SUPREME COURT OF THE DISTRICT OF COLUMBIA.

No. 135. Argued and submitted December 20, 1895. — Decided March 2, 1896.

Land in the city of Washington was sold for non-payment of certificates issued by the city government for the cost of local improvements, and was bought in by the holder of the certificates for the sum which they