

Opinion of the Court.

*Bank of Owensboro v. Owensboro*, ante, 636, this term, the decree is *Affirmed.*

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DEPOSIT BANK OF OWENSBORO v. DAVIESS COUNTY. No. 150. Argued with No. 669, ante, 636, and by the same counsel. Decided April 3, 1899. MR. JUSTICE WHITE: By a written stipulation it is agreed that this cause abide the result of No. 149, *Deposit Bank of Owensboro v. Owensboro*. The decree in that case having been affirmed, the same result is therefore necessary in this, and accordingly the decree of the Court of Appeals of Kentucky in this case is also

*Affirmed.*

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## FARMERS' AND TRADERS' BANK OF OWENSBORO v. OWENSBORO.

ERROR TO THE COURT OF APPEALS OF THE STATE OF KENTUCKY.

No. 151. Argued February 27, 28, 1899. — Decided April 3, 1899.

*Citizens' Savings Bank v. Owensboro*, ante, 636, followed.

THIS case was argued with the *Citizens' Savings Bank case*.

*Mr. W. T. Ellis* for plaintiff in error.

*Mr. Chapeze Wathen* and *Mr. J. D. Atchison* for defendants in error.

MR. JUSTICE WHITE delivered the opinion of the court.

The plaintiff in error was chartered by the legislature of Kentucky in 1876. The charter limited the taxing power to fifty cents on each one hundred dollars of capital stock, during the life of the corporation, which was fixed at twenty-five years. This suit was commenced by petition asserting the nullity of certain taxes levied by the city of Owensboro for the years 1893 and 1894. The petition was twice amended. The cause of action alleged was, in every material respect,