

DYER *v.* CITY OF MELROSE.

ERROR TO THE SUPERIOR COURT OF THE STATE OF
MASSACHUSETTS.

No. 93. Argued January 20, 1910.—Decided January 24, 1910.

A judgment of the state court sustaining a tax on property of an officer of the United States Navy affirmed on the authority of previous cases.¹

197 Massachusetts, 99, affirmed.

Mr. Chester M. Pratt for plaintiff in error.

Mr. Claude L. Allen for defendant in error.

Per Curiam. Judgment affirmed with costs. *Hibernia Savings Society v. San Francisco*, 200 U. S. 310; *McIntosh v. Aubrey*, 185 U. S. 122; *Railroad Co. v. Peniston*, 18 Wall. 5; case below, *Dyer v. Melrose*, 197 Massachusetts, 99.

BERGER *v.* TRACY.

ERROR TO THE SUPREME COURT OF THE STATE OF IOWA.

No. 97. Submitted January 21, 1910.—Decided January 24, 1910.

A writ of error to review judgment of the highest court of a State dismissed for want of jurisdiction, on authority of *Castillo v. Mc-*

¹ As stated in the brief of defendant in error:

“This case presents the single question whether money which the plaintiff in error has received as salary or emoluments from the Federal Government, after being so received and deposited in national banks, subject to check, is exempt from taxation by local authorities in Massachusetts, on the principle that a State cannot lay a tax upon an office under the Government of the United States, nor upon any means or instruments used solely for the maintenance of the Federal Government or the performance of any of its functions.”