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Statement of the Case.

his daughter inherited his property by an absolute title which that law should not be construed to have disturbed. But as it did go into effect before the daughter's death, and as it has been assumed on all hands that that moment was the decisive one, we have made the same assumption under the circumstances and for the purposes of this case. It seems to us, however, that the plaintiffs have reason to be satisfied with retaining what they got by the judgment below.

No. 90. *Judgment affirmed.*

No. 245. *Appeal dismissed.*

WITHNELL v. WILLIAM R. BUSH CONSTRUCTION
COMPANY.

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

No. 108. Argued January 26, 1910.—Decided February 28, 1910.

A decree of the Circuit Court sustaining a demurrer to a complaint praying that an assessment for construction of a street be declared void as depriving plaintiff of his property without due process of law, affirmed by a divided court without opinion.

THE brief of the appellee contains the following statement:

This is a bill in equity. The parties to the suit, plaintiff and defendants, are all residents of Missouri and of the same judicial district in that State. The subject-matter of the suit is the contention on the part of the plaintiff that the two special tax bills described in the complaint, issued against his property, by the public authorities of St. Louis, under the charter of that city, as a local assessment for the construction of a street, are void. The tax bills are claimed to be void for one of two reasons, stated in the alternative, namely, first, because the assessment district, as formed, and which includes the plaintiff's property, is not in conformity to the charter

requirements, and, second, if it shall be found that the district is correctly defined, then that the charter provision, under which it was formed is void, because in contravention of the Fourteenth Amendment to the Constitution of the United States.

The defendants below demurred to the bill upon the grounds:

1. That the plaintiff has a complete adequate remedy at law.

2. That the allegations of the bill affirmatively show that the assessment district therein referred to was established in accordance with the provisions of the charter of St. Louis.

3. That the matter stated in the bill is not a subject of Federal cognizance.

The demurrer was sustained and the complainant declining to plead further, a decree dismissing the bill was entered, from which decree the complainant appealed.

Mr. Edmund T. Allen and *Mr. Clifford B. Allen* for the appellant.

Mr. E. C. Kehr for the appellees, submitted.

Per Curiam. Decree affirmed with costs by a divided court.

HUDSON OIL & SUPPLY COMPANY *v.* BOORAEM,
RECEIVER, ETC.

APPEAL FROM THE DISTRICT COURT OF THE UNITED STATES FOR
DISTRICT OF NEW JERSEY.

No. 568. Ordered advanced and submitted February 28, 1910.—Decided
February 28, 1910.

An appeal taken solely on the question of jurisdiction from a final decree of the Admiralty Court, allowing the expenses and claims of a receiver in bankruptcy to be first paid from the proceeds of the vessel against which proceedings were taken *in rem*, and which was