

taxable, they are a favored class of property; for ordinarily leaseholds are taxed even if they are lumped and included in the value of the fee. When an interest in land, whether freehold or for years is severed from the public domain and put into private hands, the natural implication is that it goes there with the ordinary incidents of private property and therefore is subject to being taxed. See *New York ex rel. Metropolitan Street Ry. Co. v. New York State Board of Tax Commissioners*, 199 U. S. 1, 38.

The plaintiffs in error think that thus far there has been a failure to understand their contention that these assessments are against the land, and therefore are met by the supposed contract of the State, that the lessees should have the land free of all charges. The court below appears to us to have decided in direct response to that argument that the contract of the State did not go so far, and we are of opinion that we ought not to pronounce the decision wrong. There was some subsidiary discussion of the meaning and operation of the Statutes, but upon those matters we do not go behind the judgment of the Supreme Court of the State.

Judgment affirmed.

PIZA HERMANOS *v.* CALDENTEY.

APPEAL FROM THE SUPREME COURT OF PORTO RICO.

No. 134. Submitted December 15, 1913.—Decided January 5, 1914.

Where the principle on which the amount recovered is based is admitted, this court will not go behind well warranted findings of fact in regard to the question of amount.

Where it appears that there may have been an error in computing the

231 U. S.

Opinion of the Court.

amount of the recovery, this court can affirm the judgment without prejudice to reopening the account for the single purpose of correcting such error if the lower court so permits.

THE facts, which involve the construction of a contract of employment, are stated in the opinion.

Mr. Frederic R. Coudert, Mr. Paul Fuller and Mr. Charles B. Samuels for appellants.

Mr. Charles F. Carusi and Mr. A. Sarmiento for appellee.

MR. JUSTICE HOLMES delivered the opinion of the court.

This is a suit by the appellee to recover the sum alleged by him to be due upon a correct account between the defendants and himself. The facts as found are that the appellee was employed by the defendants, copartners, at a monthly salary and ten per cent. of the net profits, to be credited in his private account; that after about seven years and a half he left the firm on March 11, 1910; that the points of difference as to accounting concern the valuation of an estate bought by the firm and of some unharvested and unsold crops. The firm credited the estate at cost, \$20,584.67, but the courts below found that it was worth \$80,000, charged the difference, \$59,415.33, as profit, and credited the appellee with \$5941.53. They likewise found that the profit on the crops was much greater than the appellee's estimate and therefore allowed him the \$2000 claimed in his complaint.

It may be that we should adopt a different rule from that followed by the courts below if the question came here as a pure question of law. But it appears from the opinion of both courts that they found the appellants to have admitted the propriety of charging an increase in

the value of the estate as a profit, so that the question was narrowed to one of amount. The principle being settled in this way it was applied to the unsold crops. We do not go behind these well warranted findings of fact and really there is nothing else before us. The assignment of errors raised some other points, but these were the only matters that were pressed in the final argument or that could have been pressed with any hope of success. It is suggested that if otherwise right the judgment charged the appellants with some items twice over. We do not see it, but if there has been any oversight in this respect our affirmance of the judgment will be without prejudice to reopening the account for the single purpose of correcting errors of calculation if permitted upon application to the Supreme Court.

Judgment affirmed.

HOBBS *v.* HEAD AND DOWST COMPANY.

APPEAL FROM THE CIRCUIT COURT OF APPEALS FOR THE
FIRST CIRCUIT.

No. 148. Argued December 18, 1913.—Decided January 5, 1914.

Even though contractors may not be entitled to a mechanics' lien under the statute unless the contract be completed, they may be entitled thereto if absolute completion is waived, and in this case this court will not go behind the finding of the master followed by the court below that there was a waiver and the contractor was justified in stopping work.

Where the state trial court had upheld a mechanics' lien before the petition and the trustee in bankruptcy seeks in the Federal court to prevent the enforcement of the lien, this court will not go behind the state judgment because exceptions thereto had not been passed upon owing to the action of those representing the estate.

In this case this court is satisfied that substantial justice has been