

rules against the ship, or that provided by the new against the employer. But they may not have the benefit of both.

To subject vessels during all the time allowed by the statute of limitations to secret liens to secure undisclosed and unlimited claims for personal injuries by every seaman who may have suffered injury thereon would be a very serious burden. One desiring to purchase, for example, could only guess vaguely concerning the value. "An Act to provide for the promotion and maintenance of the American Merchant Marine" ought not to be so construed in the absence of compelling language.

The judgment of the court below must be affirmed.

*Affirmed.*

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ST. LOUIS & SOUTHWESTERN RAILWAY COMPANY v. NATTIN, TAX COLLECTOR.

APPEAL FROM THE DISTRICT COURT OF THE UNITED STATES FOR THE WESTERN DISTRICT OF LOUISIANA.

No. 263. Argued March 2, 1928.—Decided May 14, 1928.

1. A state statute empowering a local governing body, like the police jury in Louisiana, to create road districts and with the approval of a popular vote to construct roads and issue bonds to pay for them, to be met by taxation *ad valorem* of the land in the district, need not allow the taxpayer a hearing on these matters (aside from the valuation of his land for taxation), to be valid under the Fourteenth Amendment. P. 159.
2. The Constitution of Louisiana did not inhibit the collection in 1926 of a tax partly intended to supply funds to meet instalments of principal and interest upon bonds maturing in March, 1927. *Id.*
3. The legality of a general *ad valorem* tax on the property in the road district to pay for construction or improvement of roads, does not depend on receipt of any special benefit by the taxpayer. *Id.*
4. Louisiana statutes provide ample opportunity for contesting valuations of property for taxation purposes. *Id.*

5. A local *ad valorem* tax on the property of a carrier engaged in interstate commerce does not amount to regulation of interstate commerce. P. 159.

27 F. (2d) 766, affirmed.

APPEAL from a decree of the District Court, dismissing the bill of the Railway Company, seeking to enjoin the collection of taxes levied on its property for the purposes of satisfying road improvement bonds.

*Mr. John D. Wilkinson*, with whom *Messrs. J. R. Turney, C. Huffman Lewis, and William Scott Wilkinson* were on the brief, for appellants.

*Messrs A. M. Wallace, Roberts C. Milling, and R. E. Milling, Jr.*, were on the brief, for appellee.

MR. JUSTICE McREYNOLDS delivered the opinion of the Court.

This cause was heard by a specially constituted District Court—three judges. Jud. Code, Secs. 283, 266. It dismissed the bill and directed that the costs, together with ten per cent. damages, be assessed against appellant. The opinion of the court, considered with the argument here, so plainly demonstrates the lack of merit in the claims advanced that we need not discuss them at length.

The appellant owns a line of railroad lying partly in Bossier Parish, Louisiana, also all stock of the corporate owner of the bridge over Red River at Bossier City. Purporting to proceed as directed by the state statute, the Police Jury of that Parish undertook to create from the major part of its territory a Consolidated Road District, to issue bonds thereof to pay for constructing a highway therein and to lay an *ad valorem* tax upon all property within the District to meet the obligation. Appellant asked for an injunction prohibiting any attempt to

collect the taxes levied and assessed for the year 1926. None of the alleged grounds for relief is substantial.

In Louisiana the police jury, subordinate to the state legislature, is the governing body of the parish. A statute of the State empowers these juries to create road districts from such portions of their parishes as they may determine and, with the approval of a popular vote, to construct roads and issue bonds to pay therefor.

The validity of this statute is challenged upon the ground that it fails to provide the taxpayer with proper opportunity to be heard. A sufficient short answer is that under the repeated decisions here this is not essential. *Valley Farms Co. v. Westchester County*, 261 U. S. 155, *Hancock v. Muskogee*, 250 U. S. 454. But here in fact the appellant had abundant opportunity to present objections to the proposed plan.

We find nothing in the Constitution of Louisiana, when reasonably construed, which inhibited the collection in 1926 of a tax partly intended to supply funds to meet installments of principal and interest upon bonds maturing in March, 1927.

As the assailed tax was general and ad valorem, its legality does not depend upon the receipt of any special benefit by the taxpayer.

The local statutes provided ample opportunity for the appellant to contest the valuation of its property for taxation purposes.

Without doubt a local legislative body, when properly authorized, may lay general ad valorem taxes upon all property within its jurisdiction, including that of common carriers engaged in interstate commerce, without violating the Federal Constitution. That such taxation does not amount to regulation of interstate commerce is settled doctrine.

The decree below is affirmed.

*Affirmed.*