

§ 25 (a). The Circuit Court of Appeals should have entertained the appeal and disposed of it upon the merits.

The order of the Circuit Court of Appeals is reversed and the cause is remanded for further proceedings in conformity with this opinion.

Reversed.

WAYNE COUNTY BOARD OF REVIEW ET AL. *v.*
GREAT LAKES STEEL CORP.

APPEAL FROM THE DISTRICT COURT OF THE UNITED STATES
FOR THE EASTERN DISTRICT OF MICHIGAN.

No. 253. Argued January 12, 13, 1937.—Decided February 1, 1937.

A statute of Michigan establishing a county board of review of tax assessments, applicable only to counties having a population in excess of 500,000, violates § 30 of Art. V of the Michigan constitution, which forbids the passing of a local or special Act in any case where a general Act can be made applicable.

12 F. Supp. 55, affirmed.

Messrs. Albert E. Champney and Oscar A. Kaufman, with whom *Mr. Jason L. Honigman* was on the brief, for appellants.

Mr. Prewitt Semmes, with whom *Mr. Elmer R. Milburn* was on the brief, for appellee.

PER CURIAM.

Appellee brought this suit to restrain the enforcement, in relation to an assessment upon its property, of a statute of Michigan establishing a county board of review. Act No. 33, Public Acts of Michigan, First Extra Session, 1934.

The Act established a county board of review of assessments for counties having a population in excess of

500,000. The Act was attacked as invalid under both the state and federal constitutions. Interlocutory and permanent injunctions were sought. The District Court, three Judges sitting (28 U. S. C. 380), held that the requisite jurisdictional amount was in controversy and that there was ground for the exercise of equitable jurisdiction.

With respect to the state constitution, appellee contended that the statute, by reason of the requirement as to population, was limited in effect to Wayne County and thus was a local and special act in a case where a general act could be made applicable, and violated § 30 of Article V of the constitution of Michigan, which provides:

“The legislature shall pass no local or special act in any case where a general act can be made applicable, and whether a general act can be made applicable shall be a judicial question.”

The District Court of the Eastern District of Michigan, composed of three judges especially versed in the jurisprudence of the State, sustained that contention and granted a permanent injunction. 12 F. Supp. 55. We are unable to conclude that the court erred in deciding this question of state law and we accordingly affirm its decree.

Decree affirmed.