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A bill of exceptions must either embody or plainly refer to the testimony on which its allegations are grounded. *Russell v. Ely*, 575.

FINAL DECREE.

A decree for the sale of mortgaged premises is a final one, and an appeal lies from it. *Bronson v. Railroad Company*, 524.

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If the tenant claimed the right to remain under an agreement with the purchaser, his remedy was a bill for an injunction, on which a final decree could have been made and an appeal taken. *Ib.*

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Fraud or misrepresentation only, and not mere defect of title, can relieve a purchaser in peaceable possession of land from the payment of the purchase-money. *Noonan v. Lee*, 499.

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To obtain relief on the ground of fraud, it must be distinctly alleged in the bill. *Ib.*

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Randall v. Howard, 585.

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Bronson v. Railroad Company, 524.

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- Where the judgments and decrees in equity of State Courts are, by the laws of the State, liens upon land, decrees in admiralty of the Courts of the United States, have the same character and are equally binding. *Ib.*
- Rights of libellant and respondent where such lien is established. *Ib.*
- An exception taken before the jury retire, may be drawn out and sealed afterwards. *Dredge v. Forsyth*, 563; *Kellogg v. Forsyth*, 571.
- The Court must decide the time within which it must be drawn out and presented. *Ib.*

PRACTICE—(Continued.)

A bill of exceptions must either embody or plainly refer to the testimony on which its allegations are grounded. *Russell v. Ely*, 575.

The decree of a Court below will not be reversed in this Court upon mere doubts raised upon conflicting evidence. *Ship Potomac*, 581.

It is presumed to be right, and will not be reversed until clearly shown to be wrong. *Ib.*

Where a lien creditor seeks relief in equity in behalf of himself and other creditors of the same class, the decree should provide for the relief of all. *Trustees Wab. and Erie Canal v. Beers*, 448.

Rules which govern a Court of Equity in a suit for the abatement of a nuisance. *Mississippi and Missouri Railroad Company v. Ward*, 485.

State laws concerning evidence in cases at common law, are rules of decision binding on the United States Courts. *Wright v. Bales*, 535.

The order of a judge granting an appeal, is no proof that he concedes or even favors appellant's claim. *Callan v. May*, 541.

A question repeatedly decided in this court, is settled beyond further discussion. *Wright v. Sill*, 544.

(See Chancery—Jurisdiction—Final Decree—Error—Evidence.)

PRE-EMPTION. (See Public Lands.)**PRINCIPAL AND AGENT.**

Where an agent with consent of his principal, holds himself out as the owner of the principal's property, a sale by the agent of such property for his own benefit, binds the principal, unless he can show that vendee had notice. *Calais Co. v. Van Pelt's Administrator*, 372.

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Calais Company v. Van Pelt's Administrator, 372.

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The proofs which go to charge him with notice must be fuller where the sale was for a fair price than where the bargain was hard and unequal. *Ib.*

STATUTE.

The interpretation of a State statute by its highest Court is as binding on the United States Courts as the text.

Sumner v. Hicks, 532; *Leffingwell v. Warren*, 599.

Where such Court changes its views, this Court follows the latest adjudication. *Ib.*

How acts of incorporation and other statutes granting special privileges are to be construed. *Moran v. Miami Commissioners*, 722.

Qualification of the general rule. *Ib.*

TAXATION.

Stock of the United States not taxable by State laws.

People of New York v. Commissioners of Taxes, 620.

A State law for such purpose unconstitutional, whether the tax is imposed on United States stock *eo nomine*, or upon the aggregate property of one who holds such stock. *Ib.*

A tax upon the nominal capital of a bank, without reference to the nature or value of the property composing it, is annexed to the franchise as a royalty for the grant, and is not a burden imposed on the property itself. *Ib.*

The law of New York concerning bank taxation—what it is—and how it is to be construed. *Ib.*

The capital of a bank invested in United States stocks is not liable to State taxation. *Ib.*

TAXATION—(Continued.)

This Court is without power to control or restrain the taxing power of a State exercised within Constitutional limits.

People of New York v. Commissioners of Taxes, 620.

Why a State tax upon the loans of the Federal Government is unconstitutional. *Ib.*

A State, by the act of her Legislature, may delegate to a municipal corporation the power to issue bonds and to tax property to pay them, without abridging her own right to regulate and modify such tax.

Gilman v. Sheboygan City, 510.

Such an act is not a contract with the bondholders. *Ib.*

Even if held to be a contract the tax-payers cannot complain while the bondholders are silent. *Ib.*

Abridgment of the sovereign powers of a State by an act of her Legislature is not to be assumed. *Ib.*

A law authorizing a public corporation to borrow money and pay it by a tax does not take private property for public purposes, and is constitutional. *Ib.*

The clause of the Constitution which forbids such a taking is a limitation, not on the taxing power, but on the right of eminent domain. *Ib.*

TRUST.

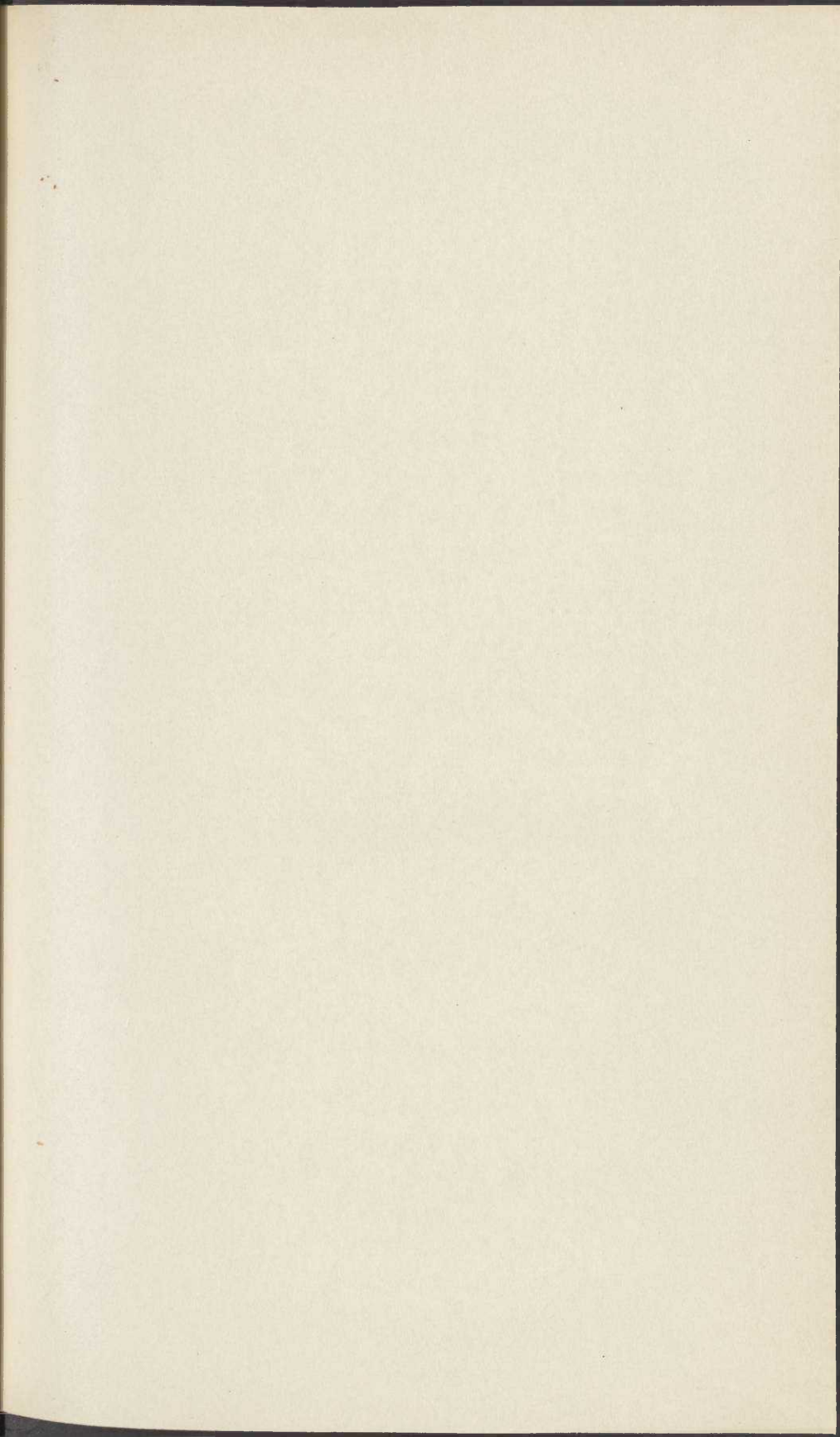
The rule of law where a party purchases property under direction of or on behalf of another. *Rothwell v. Dewees*, 618.

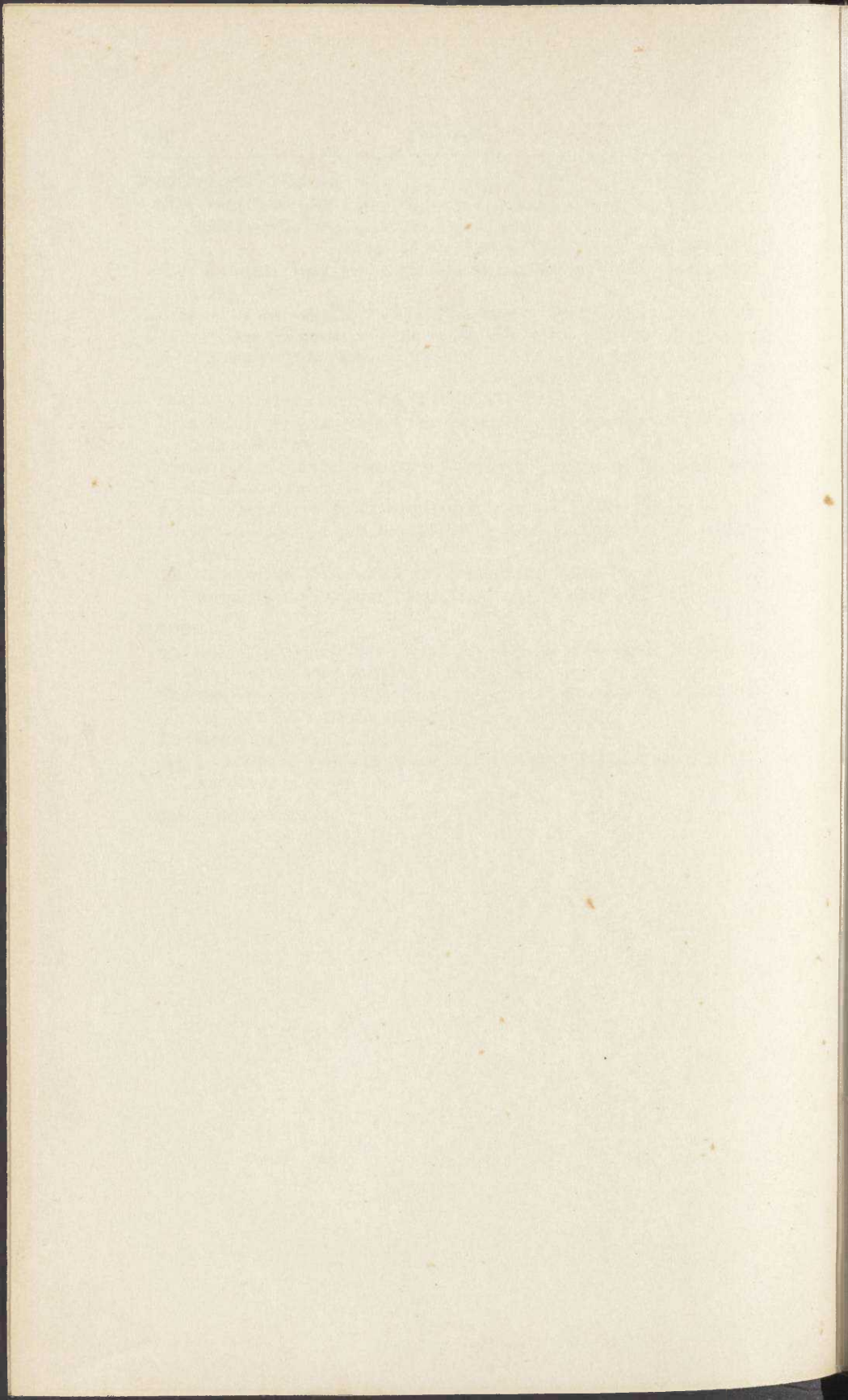
The rule where one of two devisees or tenants in common holding under an imperfect title buys the outstanding one. *Ib.*

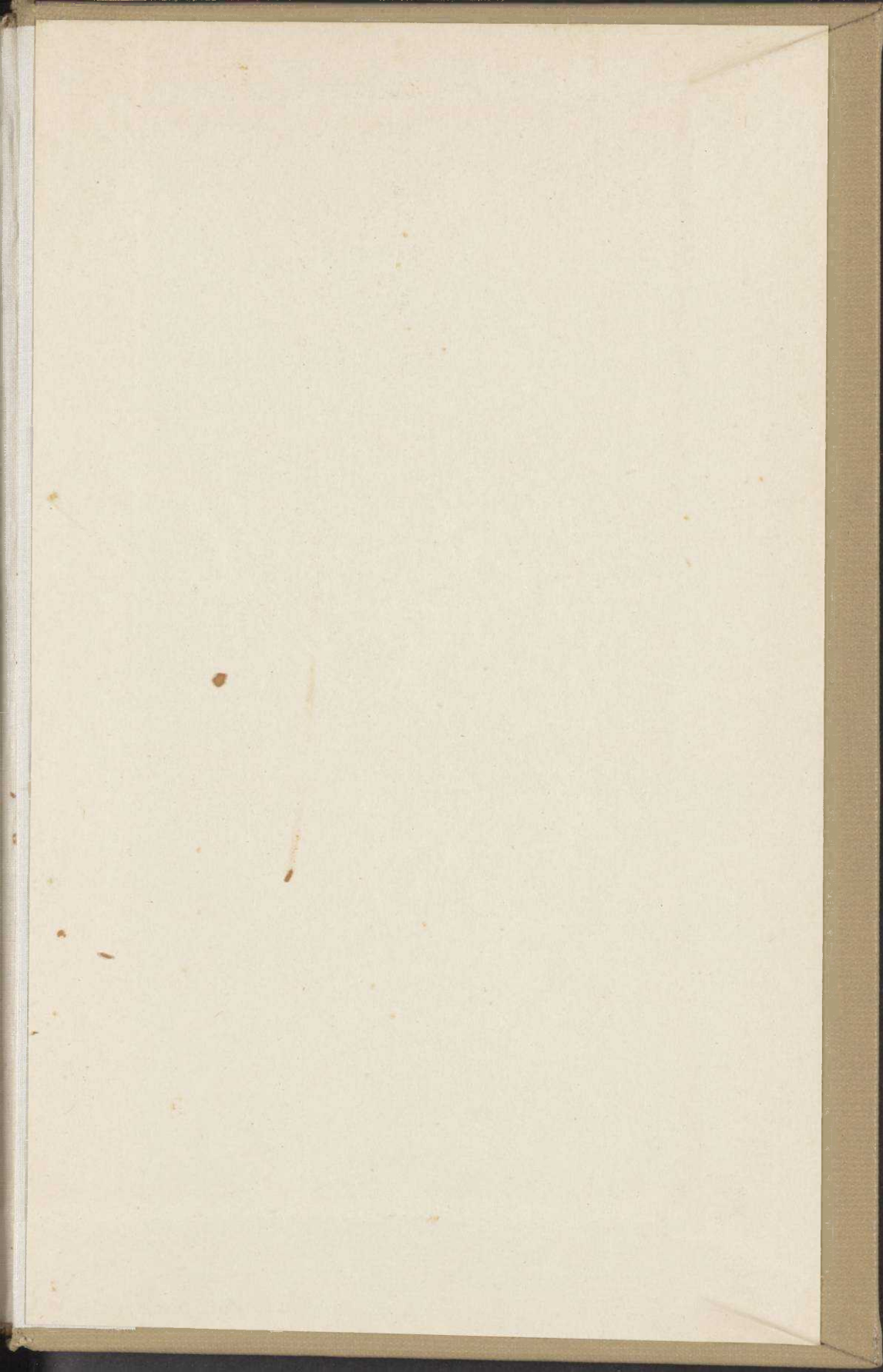
The reason for this rule. *Ib.*

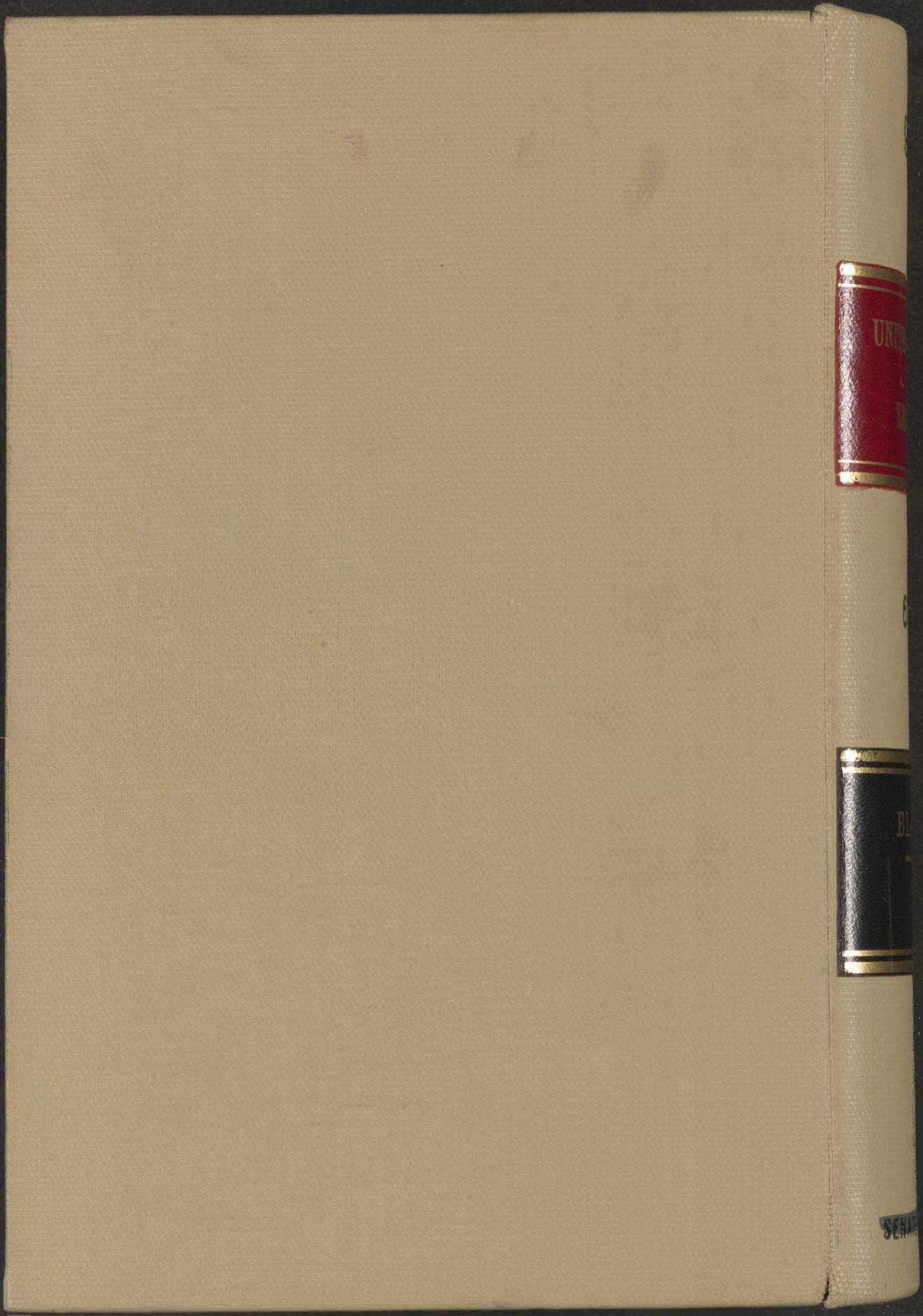
It is applicable as well to the husband of a tenant in common as to the immediate co-partners. *Ib.*

WILL. (See Devise.)









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