

Statement of the case.

garded as amending or modifying the charter of the company. They merely authorize the extension of certain bonds made by the company (which the State had guaranteed), by the issue of new bonds of like character, and the continuation of the mortgage for securing the payment of said bonds. But whatever may be thought on this point, the third section of the act of 1843 clearly withdraws from the operation of the act of 1841 (by which power to amend and repeal is reserved) the entire charter of the company except as to future grants, renewals, and modifications. Such future grants only were to be subject to alteration and repeal. This seems to us conclusive of the point raised, and no further argument is necessary.

It is our opinion, therefore, that the part of the line now under consideration is exempt from taxation; and that so much of the decree as relates thereto is correct.

DECREE REVERSED, with directions to enter a decree making the injunction perpetual as to all that part of the line and railroad of said South Carolina Railroad Company, which extends from Branchville to Columbia and Camden, and as to all property and stock of said company, properly apportionable and applicable to the said portion of line and railroad, and dismissing the bill as to all the residue of the railroad property and stock of said company, and that such further proceedings be had as may be necessary to perfect and carry out said decree.

NOTE.

AT the same time with the preceding case was argued and adjudged another appeal, from the same court, the case, namely, of the

CITY OF CHARLESTON *v.* BRANCH,

in which case Branch had filed a bill against the councils of the said city and against the same South Carolina Railroad Company, to prevent the former from collecting and the latter from

Syllabus.

paying a tax, levied by the city on the station-house of the railroad, and the property appurtenant to it in the said city. The principles involved were the same as in the last case, and the court below granted the injunction, thus holding the property free from taxation. The city appealed.

After argument by the same counsel as in the former case, the opinion of the court was delivered by

Mr. Justice BRADLEY:

The principles laid down in the preceding case must be applied to this. All parts of the road and property formerly belonging to the South Carolina Canal and Railroad Company, and all appendages and appurtenances thereof, are liable to taxation; whilst all property acquired by the South Carolina Railroad Company directly under its own charter, and for purposes connected with its original road, is exempt from taxation. *Prima facie* the railroad terminus and depot in Charleston, and the property accessory thereto, belong to the South Carolina Canal and Railroad Company portion of the joint property. But if it can be fairly shown that any of the company's property in Charleston, claimed to be taxable, was acquired by the South Carolina Railroad Company for the accommodation of the business belonging to its original roads, or for the joint accommodation of the entire system of roads under its control, such property will, *pro tanto*, and in fair proportion, be exempt from taxation.

DECREE REVERSED, and the record remitted to the Circuit Court with directions to proceed

IN CONFORMITY WITH THIS OPINION.

PROUT v. ROBY.

1. No particular phraseology is necessary to create a separate estate for a *feme covert*. In whatever language expressed, if there is a clear intent of the parties to create the estate, it is created.
2. A lease of land for a term of years on a ground-rent, fixed, to P. "in trust for J. M. (a married woman), her heirs and assigns," with a covenant on the part of the lessor that on payment of a principal sum named, he will, at any time, convey the land in fee to "the said J. M.,