

316. *Appleby v. Delaney*, 271 U.S. 403 (1926).

Act of New York of 1871 that authorized New York City to construct certain harbor improvements impaired the obligation of contract embraced in prior deeds to grantees whereunder the latter were accorded the privilege of filling in their underwater lots and constructing piers thereover.

317. *Frost Trucking Co. v. Railroad Comm'n*, 271 U.S. 583 (1926).

A California law that provided that private carriers by automobile for hire could not operate over California highways between fixed points in the state without obtaining a certificate of convenience and submitting to regulation as common carriers exacted an unconstitutional condition and effected a denial of due process.

Justices concurring: Sutherland, McReynolds (separately), Taft, C.J., Sanford, Stone, Butler, Van Devanter

Justices dissenting: Holmes, Brandeis

318. *Jaybird Mining Co. v. Wier*, 271 U.S. 609 (1926).

An Oklahoma law that levied an *ad valorem* tax on ores mined and in bins on the land was void as a tax on federal instrumentality when applied to a lessee of Indian land leased with the approval of the Secretary of the Interior.

Justices concurring: Butler, Stone, Holmes, Sanford, Sutherland, Van Devanter, Taft, C.J.

Justices dissenting: McReynolds, Brandeis

319. *Hughes Bros. v. Minnesota*, 272 U.S. 469 (1926).

A Minnesota law levying personal property tax could not be collected on logs cut in Minnesota pursuant to a contract of sale for delivery in Michigan while they were in transit in interstate commerce by a route from Minnesota to Michigan.

320. *Hanover Fire Ins. Co. v. Harding*, 272 U.S. 494 (1926).

When an Illinois tax law originally is construed as a personal property tax whereby the local net receipts of foreign insurance companies were subjected to assessment at only 30% of full value, but at a later date is construed as a privilege tax with the result that all the local net income of such foreign companies was taxed at the rate applicable to personal property while domestic companies continued to pay the tax on their personal property assessed at the reduced valuation, the resulting discrimination denied the foreign companies the equal protection of the laws.