

was enforced retroactively to accord a share to the successor in suits instituted by the retired agent before this legislative alteration.

339. *New Brunswick v. United States*, 276 U.S. 547 (1928).

Property taxes assessed under New Jersey law on land acquired from the United States Housing Corporation by private purchasers subject to retention of mortgage by the federal agency could not be collected by sale of the land unless the federal liens were excluded and preserved as prior liens.

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

Justice dissenting: McReynolds

340. *Brooke v. City of Norfolk*, 277 U.S. 27 (1928).

State and city taxes authorized under laws of Virginia may not be levied on the corpus of a trust located in Maryland, the income from which accrued to a beneficiary resident in Virginia; the corpus was beyond the jurisdiction of Virginia and accordingly the assessments violated due process.

341. *Louisville Gas Co. v. Coleman*, 277 U.S. 32 (1928).

A Kentucky law that conditioned the recording of mortgages not maturing within five years upon the payment of a tax of 20 cents for each \$100 of value secured, but that exempted mortgages maturing within that period, was void as denying equal protection of the laws.

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

342. *Long v. Rockwood*, 277 U.S. 142 (1928).

A Massachusetts income tax law could not validly be imposed on income received by a citizen as royalties for the use of patents issued by the United States.

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

343. *Standard Pipe Line v. Highway Dist.*, 277 U.S. 160 (1928).

An Arkansas law that purported to validate assessments by the district was ineffective to sustain an arbitrary assessment against the pipe line at the rate of \$5,000 per mile in view of the fact that the pipe line originally was constructed in 1909–1915 at a cost under \$9,000 per mile, and the benefit, if any, that accrued to the pipe line was small.