

and when his misgivings in regard to the loading were stated to the captain, the latter assured him of the vessel's ability to carry the fruit safely.

The libelant is entitled to judgment, with costs, and a reference may be taken to compute the damages.

WELCOME and others v. THE YOSEMITE.

GILLESPIE and others v. SAME.

(District Court, S. D. New York. October 31, 1883.)

1. SEAMEN—DESERPTION—FORFEITURE OF WAGES.

Where seamen in the engineer's department on a pleasure yacht, upon the discharge of the chief engineer, deliberately left the ship, with the intention not to return, and contrary to the orders of the master and owner, and did not return, *held*, desertion under the maritime law, and their wages for 12 days, during which they had been on the yacht, were forfeited.

4. SAME—SECTION 4597—ENTRY IN LOG.

Where desertion is made out according to the maritime law,—that is, with proof of intent not to return,—*held*, that an entry in the log under section 4597 is not a condition of forfeiture of wages.

In Admiralty.

J. A. Hyland, for libelants.

Benedict, Taft & Benedict, for claimant.

BROWN, J. In these cases the seamen belonging to the engineer's department on the steam-yacht *Yosemite* have sued for 12 days' wages. Most of them had signed shipping articles on the first of February, 1881, and performed their duties from that day to the 12th, when, upon the discharge of the chief engineer and first and second assistant engineers, they left the ship in a body, while she was moored at the wharf, against the orders and protest of the captain and owner. The defense is desertion, which, under the general rules of the maritime law, is made out upon satisfactory proof of leaving the ship *animo non revertendi*. In the present case the proofs show both the fact and the intent. In reply, it is urged that since the provision of the act of 1790, c. 29, desertion, to incur a forfeiture of wages, can only be shown in the manner provided by that act, (Rev. St. § 4597,) viz., by the absence being duly entered on the ship's log at the time; and no such entry having been made in the log of this vessel, no forfeiture of wages, it is said, can be adjudged.

If the provisions of the statute were designed to regulate the whole subject of desertion, then its enactments should be regarded as a substitute for the previous rules of the maritime law; and such was the view of BETTS, J., in the case of *The Martha*, Blatchf. & H. 151, and in some other subsequent cases.

In the case of *Coffin v. Jenkins*, 3 Story, 108, STORY, J., reiterated his previous opinion expressed in *Cloutman v. Tunison*, 1 Sumn. 373, that the provisions of the act of 1790 were designed to supplement the maritime law, and not to repeal or to supersede it; and this view was afterwards adopted by BETTS, J., in the case of *The Osceola*, Olc. 450, 461, and is now the settled construction. 2 Pars. Shipp. & Adm. 103, note; *The Galina*, 6 FED. REP. 927. Section 5 of the act of 1790 has been held to be superseded by section 4596 of the Revised Statutes. *Scott v. Rose*, 2 Low. 382.

Desertion may therefore be proved either under the maritime law, including proof of intent not to return, or absence without leave, or under section 4596, sub. 2, without reference to that intent. In this case the surrender by the seamen of their uniforms at the time of leaving, contrary to orders, and their jeers to their superior officers, telling them to stop their leaving if they could, leaves no possible doubt of their intent to abandon the ship and not to return. No wages had become payable when they thus left the ship; and so, under the common-law contract of hiring, the seaman having broken his bargain before any wages were payable, could recover nothing. *The Osceola*, Olc. 461. The subsequent offer of their services in a body by the chief engineer, including himself and the first and second assistant engineers, no one but the chief engineer being present, was not a proffer of a return to duty in any manner ever recognized by law, and was without effect on the previous desertion. The abandonment of the ship was willful and flagrant, and should be held a forfeiture of the wages for the 12 days' previous service.

The libels must be dismissed, with costs.

COUNTY OF SANTA CLARA v. SOUTHERN PAC. R. CO
For Taxes of 1882.

COUNTY OF SACRAMENTO v. CENTRAL PAC. R. CO.
For Taxes of 1882.

COUNTY OF SACRAMENTO v. CENTRAL PAC. R. CO.
For Taxes of 1881.

PEOPLE OF THE STATE OF CALIFORNIA v. NORTHERN RY. CO.
For Taxes of 1881.

PEOPLE OF THE STATE OF CALIFORNIA v. CENTRAL PAC. R. CO.
For Taxes of 1881.

PEOPLE OF THE STATE OF CALIFORNIA v. SOUTHERN PAC. R. CO.
For Taxes of 1881.

(Circuit Court, D. California. September 17, 1883.)

1. TAXATION—EXEMPTION FROM—RAILROAD EMPLOYED BY UNITED STATES.

The property and franchises of the Southern Pacific Railroad Company and of the Central Pacific Railroad Company, corporations created under the laws of California, though the companies are employed by the general government for postal and military purposes, and were aided by land grants and loans in the construction of their roads, are not exempt from state taxation, in the absence of congressional legislation declaring such exemption. It is competent for congress to exempt any agencies it may employ for services to the general government from such taxation as will, in its judgment, impede or prevent their performance.

2. FOURTEENTH AMENDMENT TO CONSTITUTION—LIMITATION UPON STATES.

The fourteenth amendment of the constitution, in declaring that no state shall deny to any person within its jurisdiction the "equal protection of the laws," imposes a limitation upon the exercise of all the powers of the state which can touch the individual or his property, including that of taxation.

3. SAME—EQUAL PROTECTION OF THE LAWS.

The "equal protection of the laws" to any one implies not only that the means for the security of his private rights shall be accessible to him on the same terms with others, but also that he shall be exempt from any greater burdens or charges than such as are equally imposed upon all others under like circumstances. This equal protection forbids unequal exactions of any kind, and among them that of unequal taxation.

4. TAXATION—UNIFORMITY IN MODE OF ASSESSMENT.

Uniformity in taxation requires uniformity in the mode of assessment, as well as in the rate of percentage charged.

5. SAME—ARTICLE 13, CONSTITUTION OF CALIFORNIA.

The thirteenth article of the constitution of California declares that "a mortgage, deed of trust, contract, or other obligation by which a debt is secured, shall, for the purposes of assessment and taxation, be deemed and treated as an interest in the property affected thereby," and that, "except as to railroad and other quasi public corporations," the value of the property affected, less the value of the security, shall be assessed and taxed to its owner, and that the value of the security shall be assessed and taxed to its holder, and that the taxes so levied shall be a lien upon the property and security, and may be paid