

GRAYSONIA, NASHVILLE & ASHDOWN RAILROAD COMPANY
v. ARKANSAS CORPORATION COMMISSION.

4-6413

151 S. W. 2d 665

Opinion delivered June 2, 1941.

1. APPEAL AND ERROR—TIME FOR.—The time for appeal is to be computed from the date of the judgment and not from the time motion for new trial is overruled.
2. APPEAL AND ERROR—DISMISSAL.—Where appellant failed to perfect its appeal within the time prescribed by statute (Pope's Digest, § 2020) and the order of the court granting the appeal, it will, on motion, be dismissed.

Appeal from Pulaski Circuit Court, Third Division;
J. S. Utley, Judge; appeal dismissed.

George R. Steel, for appellant.

Jack Holt, Attorney General, and *Leffel Gentry*, Assistant Attorney General, for appellee.

Per Curiam. The Attorney General, acting for appellee, has moved to dismiss the appeal because the record was not lodged in this court within sixty days from the time judgment was rendered.

October 22, 1940, the Commission's action in fixing the railroad company's *ad valorem* assessment at \$267,000 was affirmed. Appellant's motion for a new trial was filed November 4, 1940, and overruled the same day.

The appeal to this court was filed March 24, 1941. The order of November 4 overruling appellant's motion

for a new trial granted an appeal to the Supreme Court and allowed 60 days within which to perfect the appeal. Time, however, runs from date of judgment, rather than from the order overruling the motion for a new trial.

Act 124, approved February 15, 1921, as amended (Pope's Digest, § 2020) provides that in respect of appeals of the kind here involved the record shall be lodged with the Supreme Court clerk within sixty days from date of judgment. Since the appeal was not perfected in a timely manner, the motion to dismiss must be sustained. It is so ordered.
