

benefit district, the only privilege which he thereafter enjoys is to a hearing upon the apportionment, that is, the amount of the tax which he has to pay.⁵⁰⁶

More specifically, where the mode of assessment resolves itself into a mere mathematical calculation, there is no necessity for a hearing.⁵⁰⁷ Statutes and ordinances providing for the paving and grading of streets, the cost thereof to be assessed on the front foot rule, do not, by their failure to provide for a hearing or review of assessments, generally deprive a complaining owner of property without due process of law.⁵⁰⁸ In contrast, when an attempt is made to cast upon particular property a certain proportion of the construction cost of a sewer not calculated by any mathematical formula, the taxpayer has a right to be heard.⁵⁰⁹

Collection of Taxes.—States may undertake a variety of methods to collect taxes. For instance, collection of an inheritance tax may be expedited by a statute requiring the sealing of safe deposit boxes for at least ten days after the death of the renter and obliging the lessor to retain assets found therein sufficient to pay the tax that may be due the state.⁵¹⁰ A state may compel retailers to collect such gasoline taxes from consumers and, under penalty of a fine for delinquency, to remit monthly the amounts thus collected.⁵¹¹ In collecting personal income taxes, most states require employers to deduct and withhold the tax from the wages of employees.⁵¹²

States may also use various procedures to collect taxes from prior tax years. To reach property that has escaped taxation, a state may tax estates of decedents for a period prior to death and grant pro-

⁵⁰⁶ *Utley v. Petersburg*, 292 U.S. 106, 109 (1934); *French v. Barber Asphalt Paving Co.*, 181 U.S. 324, 341 (1901). See also *Soliah v. Heskin*, 222 U.S. 522 (1912). Nor can he rightfully complain because the statute renders conclusive, after a hearing, the determination as to apportionment by the same body which levied the assessment. *Hibben v. Smith*, 191 U.S. 310, 321 (1903).

⁵⁰⁷ *Hancock v. Muskogee*, 250 U.S. 454, 458 (1919). Likewise, a taxpayer does not have a right to a hearing before a state board of equalization preliminary to issuance by it of an order increasing the valuation of all property in a city by 40 percent. *Bi-Metallic Co. v. Colorado*, 239 U.S. 441 (1915).

⁵⁰⁸ *City of Detroit v. Parker*, 181 U.S. 399 (1901).

⁵⁰⁹ *Paulsen v. Portland*, 149 U.S. 30, 38 (1893).

⁵¹⁰ *National Safe Deposit Co. v. Stead*, 232 U.S. 58 (1914).

⁵¹¹ *Pierce Oil Corp. v. Hopkins*, 264 U.S. 137 (1924). Likewise, a tax on the tangible personal property of a nonresident owner may be collected from the custodian or possessor of such property, and the latter, as an assurance of reimbursement, may be granted a lien on such property. *Carstairs v. Cochran*, 193 U.S. 10 (1904); *Hannis Distilling Co. v. Baltimore*, 216 U.S. 285 (1910).

⁵¹² The duty thereby imposed on the employer has never been viewed as depriving him of property without due process of law, nor has the adjustment of his system of accounting been viewed as an unreasonable regulation of the conduct of business. *Travis v. Yale & Towne Mfg. Co.*, 252 U.S. 60, 75, 76 (1920).