

no jurisdiction is void.⁵²¹ Apart from such restraints, however, a state is free to adopt new remedies for the collection of taxes and even to apply new remedies to taxes already delinquent.⁵²²

Sufficiency and Manner of Giving Notice.—Notice of tax assessments or liabilities, insofar as it is required, may be either personal, by publication, by statute fixing the time and place of hearing,⁵²³ or by delivery to a statutorily designated agent.⁵²⁴ As regards land, “where the State . . . [desires] to sell land for taxes upon proceedings to enforce a lien for the payment thereof, it may proceed directly against the land within the jurisdiction of the court, and a notice which permits all interested, who are ‘so minded,’ to ascertain that it is to be subjected to sale to answer for taxes, and to appear and be heard, whether to be found within the jurisdiction or not, is due process of law within the Fourteenth Amendment. . . .” In fact, compliance with statutory notice requirements combined with actual notice to owners of land can be sufficient in an *in rem* case, even if there are technical defects in such notice.⁵²⁵

Whether statutorily required notice is sufficient may vary with the circumstances. Thus, where a taxpayer was not legally competent, no guardian had been appointed and town officials were aware of these facts, notice of a foreclosure was defective, even though the tax delinquency was mailed to her, published in local papers, and posted in the town post office.⁵²⁶ On the other hand, due process was not denied to appellants who were unable to avert foreclosure

⁵²¹ *Dewey v. City of Des Moines*, 173 U.S. 193 (1899).

⁵²² *League v. Texas*, 184 U.S. 156, 158 (1902). *See also* *Straus v. Foxworth*, 231 U.S. 162 (1913).

⁵²³ *Londoner v. City of Denver*, 210 U.S. 373 (1908). *See also* *Kentucky Railroad Tax Cases*, 115 U.S. 321, 331 (1885); *Winona & St. Peter Land Co. v. Minnesota*, 159 U.S. 526, 537 (1895); *Merchants Bank v. Pennsylvania*, 167 U.S. 461, 466 (1897); *Glidden v. Harrington*, 189 U.S. 255 (1903).

⁵²⁴ A state statute may designate a corporation as the agent of a nonresident stockholder to receive notice and to represent him in proceedings for correcting assessment. *Corry v. Baltimore*, 196 U.S. 466, 478 (1905).

⁵²⁵ *Leigh v. Green*, 193 U.S. 79, 92–93 (1904). Thus, an assessment for taxes and a notice of sale when such taxes are delinquent will be sustained as long as there is a description of the land and the owner knows that the property so described is his, even if that description is not technically correct. *Ontario Land Co. v. Yordy*, 212 U.S. 152 (1909). Where tax proceedings are *in rem*, owners are bound to take notice thereof, and to pay taxes on their property, even if the land is assessed to unknown or other persons. Thus, if an owner stands by and sees his property sold for delinquent taxes, he is not thereby wrongfully deprived of his property. *Id. See also* *Longyear v. Toolan*, 209 U.S. 414 (1908).

⁵²⁶ *Covey v. Town of Somers*, 351 U.S. 141 (1956).