

portionate deductions for all prior taxes that the personal representative can prove to have been paid.⁵¹³ In addition, the Court found no violation of property rights when a state asserts a prior lien against trucks repossessed by a vendor from a carrier (1) accruing from the operation by the carrier of trucks not sold by the vendors, either before or during the time the carrier operated the vendors' trucks, or (2) arising from assessments against the carrier, after the trucks were repossessed, but based upon the carrier's operations preceding such repossession. Such lien need not be limited to trucks owned by the carrier because the wear on the highways occasioned by the carrier's operation is in no way altered by the vendor's retention of title.⁵¹⁴

As a state may provide in advance that taxes will bear interest from the time they become due, it may with equal validity stipulate that taxes which have become delinquent will bear interest from the time the delinquency commenced. Further, a state may adopt new remedies for the collection of taxes and apply these remedies to taxes already delinquent.⁵¹⁵ After liability of a taxpayer has been fixed by appropriate procedure, collection of a tax by distress and seizure of his person does not deprive him of liberty without due process of law.⁵¹⁶ Nor is a foreign insurance company denied due process of law when its personal property is distrained to satisfy unpaid taxes.⁵¹⁷

The requirements of due process are fulfilled by a statute which, in conjunction with affording an opportunity to be heard, provides for the forfeiture of titles to land for failure to list and pay taxes thereon for certain specified years.⁵¹⁸ No less constitutional, as a means of facilitating collection, is an *in rem* proceeding, to which the land alone is made a party, whereby tax liens on land are foreclosed and all preexisting rights or liens are eliminated by a sale under a decree.⁵¹⁹ On the other hand, although the conversion of an unpaid special assessment into both a personal judgment against the owner as well as a charge on the land is consistent with the Fourteenth Amendment,⁵²⁰ a judgment imposing personal liability against a nonresident taxpayer over whom the state court acquired

⁵¹³ Bankers Trust Co. v. Blodgett, 260 U.S. 647 (1923).

⁵¹⁴ International Harvester Corp. v. Goodrich, 350 U.S. 537 (1956).

⁵¹⁵ League v. Texas, 184 U.S. 156 (1902).

⁵¹⁶ Palmer v. McMahon, 133 U.S. 660, 669 (1890).

⁵¹⁷ Scottish Union & Nat'l Ins. Co. v. Bowland, 196 U.S. 611 (1905).

⁵¹⁸ King v. Mullins, 171 U.S. 404 (1898); Chapman v. Zobelein, 237 U.S. 135 (1915).

⁵¹⁹ Leigh v. Green, 193 U.S. 79 (1904).

⁵²⁰ Davidson v. City of New Orleans, 96 U.S. 97, 107 (1878).