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the independent status of the high school tax levies will withstand court attack. Present statutes provide for levies by such districts for general purposes,*101* building fund,*102* vocational rehabilitation and adult education,*103* and payment of lawful indebtedness.*104*

Levies for general purposes are permitted the hospital and/or cemetery district,*105* the magpie and rodent control district,*106* the predatory animal control district,*107* and the fire district.*108* Only the fire district and the hospital or cemetery district are permitted by statute to bond or incur indebtedness for more than the present year's income,*109* so only in these two cases of the above four taxing units would there be an allowable levy for payment of indebtedness.

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DEFEATING TAX LEVIES TO RECOVER EXCESS TAXES

In Wyoming, the levying of taxes is the second step in the taxing process which consists of assessment, levy, and collection. The tax levy is the bill, exactment or measure of the legislative body by which an annual or general tax is imposed.*1* It is a legislative act, whether state or local, which determines the amount of tax to be laid.*2* The obligation of any citizen to pay taxes is purely a statutory creation, and taxes can be levied, assessed, and collected only by the method pointed out by the express statute.[3] And it is this process of levying taxes in compliance with the statutes involved that gives rise to numerous grounds on which a tax levy can be either partially or totally defeated and thus recover for a taxpayer a sum in the form of a tax refund.

One of the clearest cases of an invalid tax levy is a case in which the levy exceeds the constitutional or statutory limitations. The Wyoming Constitution*4* expressly sets the mill limit for the state, counties, and for cities, which by statute are re-affirmed, and also limits for school districts and other taxing districts specified.*5* By express statutory provision in Wyoming,*6* any levy which may be certified to the clerk in excess of the limitation fixed by the statutes is declared to be unlawful and it is made the duty of the county assessor to reduce the levy to

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101. Wyo. Comp. Stat. 1945 sec. 67-916.
102. Wyo. Comp. Stat. 1945 secs. 67-917, 8.
103. Wyo. Comp. Stat. 1945 sec. 67-1209.
104. Note 102 supra.
105. Wyo. Comp. Stat. 1945 sec. 26-902.
106. Wyo. Comp. Stat. 1945 sec. 34-1303.
107. Wyo. Comp. Stat. 1945 sec. 56-2507.
108. Wyo. Comp. Stat. 1945 sec. 45-102.
109. Notes 105, 6, 7, & 8 supra.

1. Bouvier, Law Dictionary.
2. 1 Cooley, Taxation 547 (3rd. Edition).
3. People ex rel. Eitel v. Linheimer, 371 Ill. 367, 21 N. E. (2d) 318, 124 A.L.R. 1472 (1939); appeal denied for want of substantial federal question, 308 U. S. 505, rehearing denied, 308 U. S. 636; People ex. rel. Pickerill v. New York Central R. Co. 391 Ill. 377, 63 N. E. (2d) 405 (1945).
4. Wyo. Const. Art. 15, secs. 4, 5, 6.
5. Wyo. Comp. Stat. 1945 secs. 32-101, 32-205, 32-206, 32-201.
6. Wyo. Comp. Stat. 1945 sec. 32-209.

make it valid. In three Wyoming cases, the court has recognized the validity of this objection to a levy, but in each case the court has sustained the levies as falling within one of the exceptions to the limit. In the case of *State v. Commissioners of Laramie County*[7] in which the state was suing to collect the taxes due to it from the county, the defense asserted was that the state levy exceeded the constitutional limit of 4 mills,[8] but the court held the tax valid by construing that the penitentiary was a charitable institution to bring it within the statute[9] that excepts any levy for the support of charitable institutions from the operation of the four mill limitation. In the other two Wyoming cases,[10] the court held that school district taxes are not levies for county purposes and so are not to be considered in determining if a county tax levy is over the statutory limit . The Wyoming Constitution[11] also provides for the absolute debt limit that the state or any county may incur by the issue of bonds . And the courts in compliance with this, have held that the absolute debt limit of lawful indebtedness being reached, it cannot be exceeded even by a vote of the people, and a levy made to cover this excess indebtedness would be void so a court cannot issue a mandamus to compel a city to levy a tax which would be in excess of the legal limit.[12]

It is a basic rule that taxes are levied to defray the cost of government and not to enrich the public treasury. The unnecessary accumulation of money in the treasury is unjust to the people because it deprives them of its use and it is unwise for it may tempt those who have custody of the funds.[13] Taxes should not be levied for the purpose of accumulating funds for a remote future use, but it is the duty of the objector to prove that the balance in the fund will not be exhausted by the first of the year.[14] The courts have held that in levying taxes, the commissioners' authority extends only to raising the amount necessary to meet expenditures, and that cash on hand must be considered for this purpose.[15] For example, a failure to consider a sum as small as $9,654.00 was held to invalidate a levy established in disregard of it.[16] But generally the courts hold that a reasonable cash balance in a particular fund at the beginning of a year will not vitiate a levy made for that fund.[17] As to what is reasonable, an Oklahoma court held that a fund which had a surplus balance on hand sufficient to meet the estimated needs of the district for the coming year was unreasonable and a levy for the fund was void.[18] Besides the cash on hand, in levying taxes the commission must also

7. State v. Board of Com'rs of Laramie County, 8 Wyo. 104, 55 Pac. 451 (1898).
8. Wyo. Const., Art. 15, sec. 4.
9. Wyo. Comp. Stat. 1945 sec. 32-101.
10. McCague Inv. Co. v. Mallin, 25 Wyo. 373, 170 Pac. 763 (1918); Powder River Cattle Co. v. Board of Com'rs of Johnson County, 3 Wyo. 597, 31 Pac. 278 (1892) case overruled on another point Kelley v. Rhoads, 7 Wyo. 237, 51 Pac. 593 (1898).
11. Wyo. Const., Art. 16, sec. 1.
12. Grand Island and N. W. R. Co. v. Baker, 6 Wyo. 369, 45 Pac. 494 (1896).
13. People ex rel. Bear v. Illinois Central R. Co., 266 Ill. 126, 107 N.E. 223 (1914).
14. People ex rel. Stevenson v. Atchison, T. and S. F. Ry. Co., 261 Ill., 33, 103 N.E. 614 (1913).
15. People ex rel. Schaefer v. New York, C. and St. L. R. Co., 353 Ill. 518, 187 N.E. 443 (1933).
16. Empire Pipe Line Co. v. Excise Board of Carter County, 164 Okl. 126, 23 P(2d) 189 (1933).
17. People ex rel. De Rosa v. Chicago and N .W. Ry. Co., 391 Ill. 347, 63 N.E. (2d) 401 (1945).
18. St. Louis-San Francisco Ry. Co. v. Andrews, 137 Okl. 222, 278 Pac. 617 (1929).

consider and make allowance for anticipated taxes, revenue from stocks and bonds and payment from solvent creditors; a levy which does not refer to these and which results in an increase in the tax rate is invalid to the amount of the excess.[19] A tax levy has been declared void because it was in excess of the estimated needs submitted by the city to the county excise board because tending to create a surplus.[20]

Even if the rate is within the limit fixed by the statutes, and no surplus fund will result at the end of the year, a tax levied for an illegal purpose will not be sustained. In Illinois bonds issued to fund anticipation warrants or refund bonds for that purpose are illegal and void; and the Illinois court in a recent case held that a levy to pay off the bonds for that purpose was void.[21] Where a tax is ostensibly levied for a legitimate purpose but the real purpose of the taxing body is to accumulate a fund for a different purpose for which the tax rate is already at the statutory limit, it has been held that this cannot be legally done and that an objector opposing it would be sustained.[22] Nor is it lawful to supplement a shortage in one fund by an excessive and unnecessary levy for another purpose.[23] A provision in the Wyoming Constitution[24] to the effect that a tax cannot be levied unless the law imposing it distinctly states the object of it, "to which only it shall be applied," could be construed in the same vein as the above cases to prohibit any shifting of funds resulting from an illegal levy to a fund for which a legal levy could have been made to prevent the taxpayer from recovering the excess.

As above mentioned, the Constitution of Wyoming[25] provides that every law imposing a tax shall state distinctly the object of the same. In the case of *Sheridan v. Litman*,[26] the Wyoming Supreme Court held that a city ordinance, levying an occupation tax, which stated that it was laid "for general revenue purposes" and "for the purpose of raising revenue for the city during the time mentioned" sufficiently stated the purpose of the tax to comply with this section. As a general proposition a taxpayer has a right to know the purposes for which his money is appropriated and a levy which is not sufficient to appraise him of its purpose is invalid.[27] An Oklahoma statute set out a number of classes of subjects for which the county board is authorized and required to make appropriation. In construing this the court held that relative to some of the classes, the statute requires that the appropriation be itemized so as to show the amount appropriated for each item embraced in the class, for example to itemize each particular bridge where the appropriation is to build several bridges. Under such situation the statutory requirement must be complied with. There are other clauses that only require the itemization to show the amount appropriated for the class embraced in that clause,

19. Strong v. Mack, 64 C. A. (2d) 739 (Calif), 149 P(2d) 401 (1944).
20. See note 18 supra.
21. People ex rel. Schlaeger v. Buena Vista Bldg. Corp., 396 Ill. 164, 71 N.E. (2d) 10 (1947).
22. People ex rel. Price v. Illinois Central R. Co., 266 Ill. 636, 107 N.E. 803 (1915); People ex rel. Hudson v. Cleveland, C. C. and St. L. Ry. Co. 360 Ill. 180, 195 N.E. 631 (1935).
23. People ex rel. Hudson v. Cleveland, C. C. and St. L. Ry. Co., 360 Ill. 180, 195 N.E. 631 (1935); see note 21 supra.
24. Wyo. Const. Art. 15 sec. 13.
25. Ibid.
26. Sheridan v. Litman, 32 Wyo. 14, 228 Pac. 628 (1924).
27. See note 15 supra.

and under such circumstances no more specific itemization is necessary to a valid appropriation.[28] The Wyoming statute[29] sets the total mill limit for county purposes and then specifies several purposes included within this which have their own limit that cannot be exceeded for that purpose, as aid for poor, road fund, and other funds set out in express statute,[30] and so by applying the rules set out above, it would seem that Wyoming would require an itemization of the levy at least to the extent of specifying the amount required for each fund so that they could be checked against the statutory limits for each purpose to determine their validity.

The State of Illinois gives this requirement a mandatory construction when applied to counties, requiring them to separately state the amount levied for each purpose or a levy therefore is void.[31] But it does not hold the towns so strictly, stating it is enough if the town records show for what purpose the money is raised in order to ascertain if it was authorized by law.[32]

It is no defense to a tax levy that the taxpayer received no benefit to his property.[33] To allow a taxpayer to defeat a levy because he received no benefit from it would be to be to allow all non-parents to defeat a tax levied for a school district. Such an arrangement is not feasible.

All levies and extensions of taxes must be made for the current and succeeding years.[34] A levying body has no power to impose an additional levy for a preceding year, and a levy so imposed, is unauthorized and illegal.[35]

Besides all the substantive defects that can be raised, there may be errors or omissions in the procedure of the levying body that will give rise to valid objections to the subsequent levy. The Wyoming Supreme Court has held that the initial step in the levy of taxes is the introduction of an ordinance and that the ordinance cannot be adopted until after notice of its introduction and general purpose or a levy therefore is void.[31] But it does not hold the towns so strictly, created by ordinance providing for a yearly tax levy, the necessary rate may be fixed by motion; but an attempt to levy a tax generally by motion instead of by ordinance is ineffective and the levy is void.[37] The same court also specified that a tax cannot be imposed without the amount or rate being fixed, and that to do so would be to impose an undetermined tax which is in law no tax at all and an invalid levy. In addition, Illinois holds that taxes cannot be levied by the rate only, the levy must contain the sum to be raised in dollars.[38]

28. Protest of Downing, 164 Okl. 181, 23 P(2d) 173 (1933).
29. Wyo. Comp. Stat. 1945 sec. 32-101.
30. Wyo. Comp. Stat. 1945, sec. 26-802 (Airport, Fairs, and Parks), 26-601 (Library), 27-701 (Hospitals).
31. People ex rel. Schnipper v. Missouri Pac. R. Co., 332 Ill. 53, 163 N.E. 348 (1928).
32. People ex rel. Nash v. Chicago and N. W. Ry Co., 359 Ill. 435, 194 N.E. 560 (1935).
33. Western Union Telegraph Co. v. Wichita County Water Improvement Dist. No. 1, 19 S.W.(2d) 186 (Tex. Civ. App. 1929).
34. People ex rel. Nash v. Barnett, 360 Ill. 67, 195 N.E. 449 (1935).
35. Thompson v. Board of Com'rs of Chautauqua County, 147 Kan. 151, 75 P(2d) 839 (1938); People ex. rel. Euziere v. Rice, 290 Ill. App. 514, 8 N.E. (2d) 683, 114 A.L.R. 1287 (1937).
36. Henning v. Consolidated Building and Loan Co., 50 Wyo. 315, 62 P(2d) 540 (1936).
37. City of Odessa v. Elliott, 47 S.W. (2d) 866 (Tex. Civ. App. 1932), overruled on another point, 58 S.W. (2d) 34.
38. People ex rel. Ward v. Illinois Central Ry. Co., 374 Ill. 92, 28 N.E. (2d) 106 (1940).

In order to have a valid, enforceable tax levy upon which taxes may be collected from a taxpayer, it is required that the taxing body make a written record of their proceedings showing that the levy was made, and in any case where the records fail to disclose that any tax was authorized, the levy is void.[39] As the parol levy of taxes is thus declared to be legally impossible, a record which does not show any action was taken by the taxing body is presumed to show that none was taken.[40] The Wyoming Supreme Court stated incidentally in the case of *U. P. v. Donnellan* that where it does not appear in the record that a vote was made requiring the levy, all subsequent acts of the county commissioners toward the levy of the taxes are of no validity.[41] The Texas court further requires that the record must show that there was a quorum present at the meeting at which the tax levy was adopted.[42] The levy of the tax itself must be clear and specific and cannot be left to implication.[43] Any doubt about the fact of the levy must be resolved in favor of the taxpayer.[44]

As required by the Wyoming statutes,[45] the town clerk must make out and certify over his signature the amount of money to be raised for town purposes and then file this with the county clerk. However, the failure of the town clerk to either sign or certify this would not appear to be a valid objection to the levy in the light of some cases holding that the failure of officials to sign the tax levies is a mere irregularity that will not defeat a levy.[46] Likewise it has been held that when the taxpayer attacks the validity of a levy by court action the court may save the levy by correcting retroactively, irregularities, informalities, omissions and defects in the proceedings of the taxing body which are not vital to the levy, but it cannot amend where the matter is essential as a basis of the tax.[47] Other jurisdictions allow a subsequent statutory ratification of the defective levy which is treated as equivalent to a previous authorization, but restrict the ratification to levies that could have been legally made at first.[48]

By provision of the Wyoming statutes,[49] the tax levy must be made by the first Monday of August of each year, but, by complying with the notice requirements, it may be made earlier. In the case of *Baker v. Paxten*[50] the Wyoming Supreme Court held that the time requirements for the levy of taxes is directory only, and that if the levy is made and the assessment rolls delivered so as to give the taxpayer a reasonable opportunity to pay the taxes before they become delinquent, he has no ground for complaint. The New York holding on this point is in accord with that of Wyoming.[51] But in some other states in construing similar

39. See note 37 supra.
40. People ex rel. Wangelin v. City of St. Louis, 367 Ill. 57, 10 N.E.(2d) 369 (1937).
41. Union Pacific Ry. Co. v. Donnellan, 2 Wyo. 478, 487 (1879).
42. Geffert v. Yorktown Independent School District, 290 S.W. 1083 (Tex. Civ. App. 1927).
43. Olson v. Oklahoma Tax Commission, 198 Okl. 607, 180 P.(2d) 622 (1947).
44. Mann v. McCarroll, 198 Ark. 628, 130 S.W. (2d) 721 (1939).
45. Wyo. Comp. Stat. 1945 sec. 32-302.
46. Protest of Missouri-Kansas-Texas Ry. Co., 149 Okl. 166, 300 Pac. 713 (1931); Evans v. F. L. Dumas Stores, Inc., 192 Ark. 571, 93 S. W. (2d) 307 (1936).
47. See note 21 supra.
48. New Smyrna Inlet District v. Esch, 103 Fla. 24, 137 So. 1 (1931); Utley v. City of St. Petersberg, 107 Fla. 6, 144 So. 58 (1932).
49. Wyo. Comp. Stat. 1945 sec. 32-512.
50. Baker v. Paxton, 29 Wyo. 500, 215 Pac. 257 (1923).
51. City of New York v. Every, 231 App. Div. 581, 248 N.Y. Supp. 627 (1931); MacGinnis v. Denver Land Co., 90 Colo. 72, 6 P.(2d) 919 (1931).

provisions as to the time of the levy, it is held to be a mandatory provision and a levy by a taxing district made after the time specified is void.[52]

Upon determining that there is a defect in a tax levy that may render it invalid, the statutes provide two methods for attacking it in the courts. Section 3-7801 of the Wyoming Compiled Statutes of 1945 provides: "The district courts shall have jurisdiction to enjoin the illegal levy of taxes and assessments, or the collection of either, and of actions to recover back such taxes or assessments as have been collected, without regard to the amount thereof; but no recovery shall be had unless the action be brought within one year after the taxes or assessment are collected." The objection was made that the injunction was not a proper remedy in this type of case, but this contention was overruled by the Wyoming Supreme Court which looked to the law of origin, Ohio. In construing a similar statute for Ohio, the Supreme Court of the United States had held that it provided a new remedy and it was proper, thus answering the objection that equity would not enjoin the collection of taxes except in special cases.[53]

In an action to recover back taxes which have been illegally levied against the taxpayer, when the taxes have been paid by the collecting officer into the county treasury, the action should be brought against the county in its corporate name.[54] The Wyoming court made this holding after determining that under the old rule, which stipulated that the tax collector must be sued in his personal capacity,[55] the officer was caused to bear a loss which in justice belonged to the county, so now the recovery is directly out of the county treasury. The action to enjoin the collection of taxes must still be brought against the officer whose duty it was to collect the same as set out in Wyoming Compiled Statutes sec. 3-7803, which specifies also who must be sued in any case involving a suit over taxes.

In a suit to recover an excess tax, a protesting taxpayer acts for himself and other taxpayers similarly situated so where a certain portion of a tax levy is declared illegal, the judgment operates to reduce the levy and amount assessed against other taxpayers' property as well as against the one who made the attack and the county treasurer has the duty to make the reduction on all the taxes.[56] Similarly, where the taxes have already been paid, a Wyoming Statute[57] provides that the board of county commissioners shall direct the treasurer to refund the same to the taxpayer who has paid the tax which is found to be illegal. Thus any person who has paid the tax ought to be eligible for the refund. Generally taxes cannot be recovered unless there has been a protest made at the time of their payment.[58] This is on the basis that a voluntarily paid tax cannot be refunded and

52. People ex rel. Schmulback v. Baltimore and O. Ry. Co., 400 Ill. 316, 79 N.E. (2d) 598 (1948); People ex rel. Euziere v. Rice, 290 Ill. App. 514, 8 N.E.(2d) 683 (1937).
53. Standard Cattle Co. v. Baird, 8 Wyo. 144, 56 Pac. 598 (1899).
54. Kelly v. Rhoads, 7 Wyo. 237, 51 Pac. 493, 604, (1898) overruled on another point, 188 U. S. 1.
55. Powder River Cattle Co. v. Board of Com'rs of Johnson County, 3 Wyo. 597, 31 Pac. 278 (1896).
56. Young v. Boswell, 191 Okl. 680, 134 P.(2d) 592 (1942).
57. Wyo. Comp. Stat. 1945 sec. 32-1605.
58. Walker v. Wedgwood, 64 Idaho 285, 130 P.(2d) 856 (1942); Hotel Casey Co. v. Ross, 343 Pa. 573, 23 A.(2d) 737 (1942); Dorma v. Board of Com'rs of Trega County, 138 Kan. 197, 25 P.(2d) 351 (1933); Union Land and Timber Co. v. Pear River County, 141 Miss. 131, 106 So. 277 (1925); Maricopa County v. Arizona Citrus Land Co., 55 Ariz. 234, 100 P.(2d) 587 (1940).

the protest shows that it was not voluntarily paid. Many states have statutes that make the filing of a protest a prerequisite for the bringing of a suit to recover taxes paid.[59] Although Wyoming does not have such a statute, apparently the practice of paying under protest is followed here.[60] However, at least one state has held that in the absence of a contrary statute, it is immaterial to the right of repayment of illegal taxes whether the tax is paid under protest[61] as long as it is under duress.

In any suit either to enjoin the levy of taxes or to recover a tax which has been paid, the objector will be met with several presumptions and general rules with which he must cope if he is to prevail. Because the levying of taxes is strictly a statutory creation, the construction of the statute is of the utmost importance to one trying to defeat a levy, because if it is given a mandatory construction then any deviation will be ground for defeating the levy. The courts nearly unanimously hold that if the purpose of the statute is to protect the taxpayer, it must be given a mandatory construction, but if its purpose is merely to establish a uniform system of procedure and if non-compliance does not injure the taxpayer, the statute is to be construed as directory only.[62]

The presumption in every action to invalidate a tax levy is that the tax has been legally levied and that the officers levying it have properly discharged their duty.[63] Thus the burden of proving that the levy is in fact illegal always falls on the objector and he must affirmatively show the invalidity of the levy. The courts will interfere with the taxing authorities to prevent an abuse of discretion, and so in Illinois at least, it is sufficient to show an abuse of discretion and is not necessary to show actual fraud.[64] The Wyoming court specified that it is not sufficient to aver and show that the tax is merely irregular, but the facts must show that the tax is illegal.[65] Whether in Wyoming one must show an actual fraud or a mere abuse of discretion the court did not say.

Although on its face a tax levy may seem to comply with the statutes of the state, it may in fact be open to attack if it was not valid as of the time of its making for it is a general proposition that the validity of a levy is to be determined as of the time of the levy and facts arising subsequently cannot change its status. In determining which rate to apply when the legislative body had authorized a higher rate, the court held that the old rate in force at the time of the levy still applied and the new rate could not validate a rate in excess of the old one.[66] Similarly, where the board amended the levy before collecting the tax to reflect the changes resulting from decisions of the court rendered after the budget and levy were adopted, it was of no effect and the validity of the levy must be determined as of

59. Mich., New Mex., Ohio, Tenn., Utah.
60. Ver Straten v. Board of Com'rs of Goshen County, 35 Wyo. 73, 246 Pac. 916 (1926).
61. National Biscuit Co. v. State, 134 Tex. 293, 135 S.W. (2d) 687 (1940).
62. Appeal of Baldwin, 153 Pa. S. 358, 33 A. (2d) 773 (1943); MacGinnis v. Denver Land Co.; see note 50 supra.
63. People ex rel. Manifold v. Chicago, B. and Q. Ry. Co., 386 Ill. 56, 54 N.E. (2d) 389 (1944); People ex rel. Nash v. S. A. Maxwell and Co., 359 Ill. 570, 195 N. E. 26, 98 A.L.R. 494 (1935); People ex rel. Schlaeger v. Bunge Bros. Coal Co., 392 Ill. 153, 6 N.E. (2d) 365 (1945); also see note 14 supra.
64. See note 15 supra.
65. Bunton v. Rock Springs Grazing Association, 29 Wyo. 461, 215 Pac. 244 (1923).
66. People ex rel. Gill v. Baum, 367 Ill. 249, 11 N.E.(2d) 373 (1937); People ex rel. Harding v. Chicago and E. I. Ry. Co., 343 Ill. 101, 175 N. E. 4, 171 A.L.R. 1361 (1931).

the time of its making.[67] In a case in which the Constitution forbade the taxing of a municipal corporation for corporation purposes and this prohibition was subsequently changed to allow a tax, the court held that the power of the legislature to validate by a curative law any proceeding which it might have authorized in advance is limited to the case of the irregular exercise of power; it cannot cure the want of authority to act at all.[68]

In every case, the courts are prone to say that a tax levied in substantial compliance with the law should be sustained, for otherwise no taxes could be held valid for most proceedings have at least some small defects that could be objected to.[69]

An important practical consideration from the taxpayer's point of view in the problem of defeating tax levies is whether the end result is worth the expense of litigation even if he is successful in defeating the levy. The general rule is that where the illegal part of the tax is inseparably connected with the legal tax, the entire tax is void. But if the lawful part can be clearly and definitely ascertained and separated from the unlawful part, the lawful part will be sustained and the unlawful part will fail.[70] The holding of the United States District Court for Wyoming,[71] to the effect that where an action is brought to enjoin a tax because it exceeds the statutory or constitutional limitations, only so much of the tax will be enjoined as exceeds the limit, puts Wyoming in line with the majority on this point. The consideration of how much money can be recovered is important in determining whether to go to court or not and would probably restrict these suits to the large property owners. The answers to this problem may lie in many taxpayers joining together in the same suit to reduce the cost to each one.

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REMEDIES FOR DEFECTS IN GENERAL PROPERTY TAX ASSESSMENTS IN WYOMING

Under state laws general levies are ordinarily made directly against property according to value based on some form of assessment. The term assessment, as commonly employed,[1] and as used in the Wyoming Constitution[2] and statutes relating to general property taxation, refers to the two processes of listing property to be taxed, and of estimating the sums which are to be the guide in an apportionment of the tax between the individual subjects of taxation within the particular taxing unit. The assessment is the first step in the proceedings against individual subjects of taxation, under such an ad valorem taxation system, and

67. See note 21 supra.
68. People v. Illinois Central Ry. Co., 310 Ill. 212, 141 N.E. 822, 823 (1923).
69. Protest of Missouri-Kansas-Texas Ry. Co., 149 Okl. 166, 300 Pac. 713 (1931).
70. Strong v. Mack, 64 C. A. (2d) 739 (Calif.), 149 P. (2d) 401 (1944); Dallas County Levee Improvement Dist. No. 6 v. Hengy, 146 Tex. 95, 202 S.W. (2d) 918 (1947).
71. Cottle v. Union Pacific Ry. Co., 201 Fed. 39, 119 C. C. A. 371 (1912), 96 A.L.R. 934.

1. 3 Cooley, Taxation sec. 1044 (4th ed. 1924).
2. "All lands and improvements thereon shall be listed for assessment, valued for taxation and assessed separately . . . " Wyo. Const. Art. 15, Sec. 1.