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Davies v. Holland.

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DAVIES v. HOLLAND.

1. COMMON SCHOOLS LAW: *Act of Dec. 7, 1875.*

The Common Schools Act of December 7, 1875, revises the whole subject matter of the school law, and was intended as a substitute for all former enactments on that subject; and the notice of the annual meetings of the school directors for levying the school tax must, since its passage, be given by the school directors only instead of by them and the sheriff as before then.

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APPEAL from *Chicot* Circuit Court.

Hon. T. F. SORRELLS, Circuit Judge.

*D. H. Reynolds*, for appellant.

It was essential to the validity of the proceedings of the school meeting that notice of the time and place of the meeting should have been given by the sheriff as provided by the Act December 1, 1875. *Acts 1875, p. 43; Hodgkin v. Fry, 33 Ark., 716.*

Notices required in relation to steps to be taken in assessing and levying taxes must be strictly complied with. *Cooley on Taxation, pp. 218 and 335.* Every essential proceeding in the course of a levy of taxes must appear in some written or permanent form in the records of the bodies authorized to act upon them. *Hodgkins v. Fry, Supra.* Any disregard of the requirements of the statute render the levy invalid. *Worthen v. Badgett, 32 Ark., 503-4; Cooley on Taxation, pp. 216, 260.*

COCKRILL, C. J. This is a continuation of the case reported in 36 Ark., 446. It is an effort to restrain the collection of a school tax. After the cause was remanded. Davis amended his complaint by inserting an allegation to the effect that the sheriff did not give notice of the time and place of holding the annual meeting at which the tax was voted. A demurrer to the complaint was sustained and the suit dismissed.

The school directors gave notice of the time and place of holding the meeting, and the sole question now presented is, whether an additional notice by the sheriff was necessary.

The act of December, 1st, 1875, which required the sheriff to give notice of school meetings by proclamation, was an amendment to the school law as found in Gantt's Digest and

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became a part of it. The act of December, 7th, of the same year revises the whole subject matter of the school law, and was evidently intended as a substitute for all former enactments on that subject, and must be held to prescribe the only rules for cases arising under it. *Davis v. Fairbairn*, 3 Hun., 636; *Bartlett v. King*, 12 Mass., 537; *Coats v. Hill*, 41 Ark., 149.

In case of *Hodgkins v. Fry*, 33 Ark., 716, there was no notice of the meeting by the directors, and we think the court rightly held that there was no legal meeting; and if it was necessary to pass upon the question of notice by the sheriff at all, the statute of December first should have been declared repealed.

There is no provision in the present law for any notice save that by the directors, and the judgment must be affirmed.

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