

**Taxes, Duty of County Treasurer to Collect. Sprinkling Districts, Collection of Taxes in. Cities and Towns, Collection of Taxes for by County Treasurer.**

Where a city of the first, second and third class has no ordinance relating to the collection of taxes and assessments, it is the duty of the County Treasurer to collect such taxes for the city.

Helena, Montana, October 4, 1909.

Hon. J. C. Hunton,  
County Attorney,  
Lewistown, Montana.

Dear Sir:

I am in receipt of a letter from O. C. Mueller, assistant county attorney, wherein he submits the following question:

Is it the duty of the county treasurer to collect an assessment levied by the city of Lewistown for street sprinkling where the city has no ordinance relating to the collection of taxes or assessments?

Section 3356 provides for the collection of city taxes by the county treasurer in all cases where the city does not provide by ordinance for the collection of city taxes, either general or special.

A somewhat similar question was asked by the county attorney of Custer County, with regard to the collection of the improvement district taxes of the city of Miles City, in reply to which all the sections relating to the collection of these taxes are cited and construed. For your information I enclose you a copy of this opinion.

Very truly yours,

ALBERT J. GALEN,

Attorney General.