

**Assessment, of Ditches. Taxation, of Ditches.**

A ditch used exclusively for purpose of placer mining is not taxable for its value independent of that purpose. Ditches used for irrigation and other domestic uses have a distinct and separate value, and as such are assessable as other property.

Helena, Montana, September 3, 1909.

Hon. William Dingwall,  
Chairman, Board of County Commissioners,  
Drummond, Montana.

Dear Sir:

I am in receipt of your letter of August 24, making inquiry as to whether certain ditches and water rights are subject to assessment and taxation.

The recent case of Hale v. Jefferson County, decided by the supreme court of the State of Montana, and reported in 101 Pac., page 973, determines the question so far as ditches used for the purpose of placer mining is concerned. It is held in this case that where a ditch conveys water onto placer ground, and is used exclusively for that purpose, it is not assessable independently from the placer ground. However, where a company owns a reservoir, flumes and ditch, and the water is used for purposes of irrigation, or other domestic uses, the ditch has a value and is assessable as other property.

Yours very truly,

ALBERT J. GALEN,

Attorney General.