

Taxes, Collection of. County Treasurer, Collection of Taxes. Warrants, in Payment of Taxes. Licenses, Warrants in Payment of.

The County Treasurer has not any authority to receive county warrants or anything but money in payment of either taxes or licenses.

September 21, 1914.

Hon. W. M. Black,  
County Attorney,  
Shelby, Montana.

Dear Sir:

I am in receipt of your letter of the 18th instant, submitting the question:

"Is the county treasurer authorized to accept county warrants in payment of taxes and licenses?"

Under the law of this state, the county treasurer is not authorized to accept anything but money in payment of taxes and licenses. County warrants are paid on presentation if there is money in the treasury with which to pay them, otherwise they are registered "and thereafter paid in the order of registration." Section 2946, Revised Codes. The holder of a warrant may, of course, when there is money in the treasury with which to pay the warrant, authorize the treasurer to retain sufficient money to pay the taxes or license, but this is a matter resting wholly between the treasurer and the holder of the warrant. The treasurer is not authorized to pay warrants in anything but money, nor is he authorized to receive anything but money in the payment of taxes and licenses, nor can he legally pay a warrant until he has sufficient money in the treasury to pay not only the warrant tender, but all outstanding warrants of previous registration. The conclusion reached by you is correct, and your opinion is affirmed.

Yours very truly,

D. M. KELLY,  
Attorney General.