

County Property—Taxation of.

Property of counties is exempt from taxation.

B. R. McCabe, Esq.,
County Attorney,
Chester, Montana.

My dear Mr. McCabe:

You have inquired whether under Chapter 24 of the Laws of 1919, relating to the exemption of certain properties from taxation, town lots in the city of Chester, tax deeds to which were taken by Chouteau County prior to the creation of Liberty County, are assessable and subject to taxation.

Article XII, Section 2 of the Constitution of Montana, in its present form reads as follows:

“The property of the United States, the state, counties, cities, towns, school districts, municipal corporations and public libraries shall be exempt from taxation; and such other property as may be used exclusively for the agricultural and horticultural societies, for educational purposes, places for actual religious worship, hospitals and places of burial not used or held for private or corporate profit, institutions of purely public charity and evidences of debt secured by mortgages of record upon real or personal property in the State of Montana, may be exempt from taxation.”

This was substantially re-enacted by Chapter 24 of the Laws of 1919, which elaborated the constitutional provision somewhat as to details.

The Constitution and the statute being specific on the question, the property of counties is exempt from taxation.

Very truly yours,

WELLINGTON D. RANKIN,
Attorney General.