

**Slaughtering of Animals—Basis of Payment for Cattle
Slaughtered August 3, 1921.**

The basis of payment for cattle slaughtered on August 3, 1921, is the minimum assessed valuation for such cattle according to the assessment roll of 1920.

Dr. W. J. Butler,
State Veterinary Surgeon,
Helena, Montana.

My dear Dr. Butler:

You have requested my opinion as to the basis of payment for tubercular stock condemned and destroyed, under the following statement of facts:

The animals in question were purchased by the claimant after March 1, 1920, and were not assessed for that year. They were found by your department to be affected by tuberculosis and were destroyed on the 3rd day of August, 1921. They

were assessed for 1921 at \$40 for stock cows and \$75 for dairy cows. The minimum assessed value of stock cows for 1920 for Cascade County, in which the cattle were condemned, was \$65 per head for stock cows and \$90 per head for dairy cattle. Claim has been presented for the minimum assessed value of the non-assessed stock and dairy cows for the year 1920.

Section 12, Subdivision 1 of Chapter 262 of the Laws of 1921, reads in part as follows:

"Animals determined by the State Veterinary Surgeon, or by a Deputy Veterinary Surgeon, to be affected with an incurable disease, which are killed by order of such officer, shall be designated as animals of Class One, and, unless otherwise herein provided, each of such animals shall be paid for on a basis of seventy-five per cent of its full assessed valuation, as such full assessed valuation is fixed on the completion of the assessment roll on the second Monday in the month of August next preceding the killing, by the tax assessment records of the county liable in part for any indemnity to be paid."

Subdivision 4 of the same section reads as follows:

"Where an animal killed by order of the Board, or of its agent, does not appear on the last assessment roll of the county liable for indemnity, then its assessed valuation herein referred to as a basis for indemnity shall be equal to the minimum assessed valuation for animals of the class and age such animal would have been at the last past assessment time in the county."

At page 102 of Volume 8 of the Opinions of the Attorney General appears an opinion by Attorney General Ford, rendered while Chapter 157 of the Laws of 1917, repealed by the above Act, was in effect. That opinion holds that payments must be made in accordance with assessed valuations as shown by the assessment roll as the same is delivered by the County Clerk to the County Treasurer in its completed and corrected form after the taxes have been equalized by the County and State Boards of Equalization.

Chapter 262 of the Laws of 1921 has amended the former law by adding the provision "as such full assessed valuation is fixed on the completion of the assessment roll on the second Monday of the month of August next preceding the killing," which is substantially an enactment into statute of the holding of Attorney General Ford in the opinion referred to.

The second Monday of August, 1921, fell on August 8th, and the cattle in question were destroyed on August 3rd. Under Subdivision 4, supra, the basis of payment for the cattle would therefore be the

minimum assessed valuation for such animals according to the assessment roll of 1920, which, as submitted in the statement of facts, was \$65 per head for stock cattle and \$90 per head for dairy cattle.

Very truly yours,

WELLINGTON D. RANKIN,
Attorney General.