

**Delinquent Taxes—Publication of List in What Paper—
Form of Publication.**

The delinquent tax-list should be published in the newspaper under contract with the County Commissioners to do the printing for the county.

The form in which the delinquent tax-list is to be published is prescribed by Section 2629 of the Revised Codes of 1907.

L. Q. Skelton, Esq.,
State Examiner,
Helena, Montana.

My dear Mr. Skelton:

You have submitted the following question: "Where is the delinquent tax list to be published, and who has the authority to prescribe the form in which it shall be published?"

Chapter 71 of the Laws of 1917 makes it the duty of the County Commissioners of the several counties to contract with some newspaper published in the county to do all of the printing for which a county may be chargeable, "including all legal advertising required by law to be made * * * official publications * * *." The delinquent tax-list is an official publication within said Chapter 71, and is to be published in the newspaper with which the County Commissioners have contracted.

Section 2629 of the Revised Codes of 1907 reads as follows:

"On or before the last Monday of each year, the county treasurer must publish the delinquent real estate and personal tax list, which must contain the names of the persons and a description of the property delinquent, and the amount of taxes and costs due, opposite each name and description, with the taxes due on personal property added to the taxes on real estate, where the real estate is liable therefor, or the

several taxes are due from the same person; and he shall likewise publish, as a part thereof and attached thereto, but grouped together and following the foregoing, all personal taxes, due and delinquent and owing from persons who are assessed with personal property alone and no real estate, and the amount of delinquent tax due from each person owing the same, placed opposite to the name of each such person. The expenses of such publication shall be a charge against the county."

This section prescribes the form in which the delinquent tax-list is to be published, and the directions therein contained are to be followed by the County Treasurer in publishing the list.

This answers your second question to the effect that it is merely the duty of the official in publishing the list to see that the statutory form is complied with.

I desire to draw your attention to opinions of the Attorney General heretofore rendered bearing upon this subject, found in Volume 1, page 274, Volume 2, page 206 and Volume 3, page 10, Official Opinions of the Attorney General, the second of which contains an approved form and all of which are in conformity with the views above expressed.

Very truly yours,

WELLINGTON D. RANKIN,
Attorney General.