

**Taxation—Buildings Upon Railroad Right of Way—Lien of Tax on Property in the Hands of Purchasers.**

The buildings upon a railroad right of way are real property within the meaning of Section 2501 of the Revised Codes of 1907, and a tax thereon constitutes a lien upon the improvements by virtue of Section 2602 of the Revised Codes of 1907, and purchasers of the property take the same subject to the lien for unpaid taxes.

M. L. Parcels, Esq.,  
County Attorney,  
Columbus, Montana.

My dear Mr. Parcels:

I have your letter in which you ask whether taxes levied against buildings on a railroad right of way follow the buildings in the hands of purchasers other than the owners to whom the property was assessed.

Section 2602 of the Revised Codes of 1907 provides, in part, that:

"Every tax due upon improvements upon real estate assessed to others than the owner of the real estate, is a lien upon the land and improvements."

Section 2501 of the Revised Codes of 1907 enumerates those classes of property which are to be considered real estate for the purpose of taxation and, among other things, includes improvements. The same section of the statute defines improvements as follows:

"All buildings, structures, fixtures, fences and improvements erected upon or affixed to the land, whether title has been acquired to said land or not."

Therefore, the buildings embraced in your question are improvements within the meaning of this section of the statute, and are likewise real estate, and under Section 2602, supra, a lien is created upon the improvements, and this being so, purchasers of the property take the same subject to the lien for taxes.

Very truly yours,

WELLINGTON D. RANKIN,  
Attorney General.