

**City of Third Class—Treasurer of—Collection of Taxes
Provided for by Ordinance—Authority of.**

The Treasurer of a city of the third class that has provided by ordinance for the collection of its own taxes, has the same powers for collecting municipal taxes as Treasurers of cities of the first and second classes and as that possessed by County Treasurers in collecting county taxes.

John S. Nyquist, Esq.,
County Attorney,
Scobey, Montana.

My dear Mr. Nyquist:

You have requested my opinion as to whether a city of the third class, which has provided by ordinance for the collection of its own taxes, under Section 3356, Revised Codes of 1907, has the same authority relative to the collection of such taxes as the county?

Section 3357, Revised Codes of 1907, provides that the City Treasurer of cities of the first or second class shall have the same powers to collect municipal taxes as the County Treasurer to collect State and county taxes. This section does not mention cities of the third class.

Section 3358, Revised Codes of 1907, authorizes cities of the first, second and third classes to provide by ordinance for the collection of their own taxes. Section 3357, above, was enacted in 1897, and Section 3356 was enacted ten years later, or in 1907, the latter named law being thus the later enactment.

Former Attorney General Galen, in Volume 3, page 199, Opinions of Attorney General, in passing upon a very similar question relative to these two sections, said:

"Section 3357, Revised Codes, provides that in case an ordinance of any city of the first or second class shall provide for the collection of its taxes by its treasurer, such treasurer shall have the same power to collect municipal taxes as the county treasurer to collect state and county taxes. In conformity with the provisions of Section 3356, cities of the third class should be read into Section 3357, said Section 3356 being the later enactment."

This opinion seems to be applicable to your question, and I see no reason for taking a different view of the effect of the sections above referred to.

It is, therefore, my opinion that the Treasurer of a city of the third class has the same powers in collecting municipal taxes as Treasurers of cities of the first and second classes, under section 3357, Revised Codes of 1907, which gives to City Treasurers of cities of these classes the same authority as that possessed by County Treasurers in collecting county taxes.

Very truly yours,

WELLINGTON D. RANKIN,
Attorney General.