

Personal Property Tax—Lien Upon All Real Estate of the Owner in the County—Whether a Lien Upon Real Estate Bought on a Contract for a Deed.

Personal property taxes are a lien upon all of the real estate of the owner of the personal property situated in the county.

Personal property taxes against the purchaser of real estate under contract for deed are not a lien upon such real estate.

L. V. Ketter, Esq.,
County Attorney,
Sidney, Montana.

My dear Mr. Ketter:

You have inquired, first, whether the lien of personal property taxes is upon all of the real estate in the county owned by the person liable for the taxes, or limited to certain pieces of real estate to which the personal property may be related as improvements or otherwise; and, second, whether personal property taxes are a lien upon real estate bought on contract for deed.

As to your first question, there is nothing in the statutes limiting the lien of a personal property tax to any particular realty, and it is a lien upon all of the real estate of the person liable for the tax situated within the county.

As to your second question, it was held in *Knapp v. Andrus*, 56 Mont. 37, and also in *Wright Land & Investment Company v. Even*, 57 Mont. 1, that the purchaser of lands under contract for deed acquires a mere equity in the land and that the title is still in the seller. Under this rule personal property taxes assessed to the purchaser of land would not constitute a lien upon the land, but such taxes assessed to the seller would constitute a lien upon the land sold, title to which had not yet passed to the purchaser.

Very truly yours,

WELLINGTON D. RANKIN,
Attorney General.