

County Assessor—Duty to Prepare Duplicate Assessment Books for Cities of First Class.

There is no duty upon the County Assessor to furnish duplicates of assessment books to cities of the first class where the County Treasurer is chargeable with the duty of collecting the taxes for the city.

L. Q. Skelton, Esq.,
State Examiner,
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My dear Mr. Skelton:

You have requested my opinion on the following question:

“Is it the duty of a County Assessor to prepare duplicate assessment books for cities of the first class where County Treasurer collects the taxes for the city? If so, what charge can be made for such service and to whom should the claim be made?”

The only provision in the laws requiring the Assessor to furnish duplicate assessment books to a city is Section 5207 of the Revised Codes of 1921, which reads as follows:

“On or before the second Monday in July of each year the assessor must furnish to all cities of the third class and towns within his county which shall make written request for the same, on or before the first Monday in April of each year, a complete certified copy of his assessment-book, so far as such assessment book pertains to property within the limits of said cities and towns.”

This section applies only to cities of the third class and towns which make written request for the same, and in such cases the Assessor is entitled to charge the city or town five cents per folio of one hundred words for each copy of his assessment book so furnished. (Section 5208, Rev. Codes of 1921.)

Section 5211, Revised Codes of 1921, requires the County Clerk, on or before the first Monday in October of each year, to make a duplicate of the corrected assessment book for each city in the county, the Treasurer of which is required by ordinance of such city to collect its taxes. This book must be furnished to him by the City Clerk. (Sec. 5212, Rev. Codes of 1921.) No provision is made in the statutes for payment by the city to the County Clerk for this service.

From the sections above referred to, it will be seen that there is no duty upon either the County Assessor or the County Clerk to furnish duplicates of the assessment books to cities of the first class where the duty of collecting the tax for such city is upon the County Treasurer.

This conclusion disposes of the second part of your question so that it need not be considered.

Very truly yours,

WELLINGTON D. RANKIN,
Attorney General.