

Taxation—School Districts—Migratory Cattle.

Taxes assessed and collected upon migratory cattle ranging upon property situated in four different school districts should be apportioned to that particular school district in which the residence of the owner of the cattle is situated.

John B. Muzzy, Esq.,
County Attorney,
Stanford, Montana.

My dear Mr. Muzzy:

You have submitted an inquiry as to what school district should receive the taxes assessed, under the following statement of facts:

“J has ten thousand acres of land which is partly within four school districts; the residence of the owner is situated upon a forty-acre tract which comprises all of the acreage within one of the school districts. J has six hundred head of cattle which run at will on the entire ten thousand acres. The school district containing the forty-acre residence tract has been getting all of the school taxes collected from the assessment of the cattle.”

You inquire whether this is correct, or whether the tax should be prorated among the districts according to the acreage within each.

It is a principle of law that the situs of personal property for the purpose of taxation is the residence of the owner. (*Monidah Trust Company v. Sheehan*, 45 Mont. 424.) While it is within the power of the Legislature to change this situs and to cause the property to be assessed in any district in which it is found, and this has been done in Montana with respect to live stock owned by one person but found in different counties, nevertheless in the case of stock ranging in different school districts no legislation has been enacted providing for prorating the taxes among the districts.

It follows that the district in which the residence of the owner is situated will be entitled to the entire tax collected on such live stock.

Very truly yours,

WELLINGTON D. RANKIN,

Attorney General.