

Opinion No. 49.

**Taxation—Personal Property Taxes,—
Payment of Without Penalty or In-
terest—Statutes, Construction of.**

HELD: Section 1, Senate Bill 22, Chapter 20, Laws of 1937, applies to all personal property taxes, including those which are also a lien upon real property, and segregation may be made in case the owner desires to make payment.

March 3, 1937.

Mr. Gordon O. Berg
County Attorney
Ekalaka, Montana

Dear Mr. Berg:

You have submitted the question whether Section 1 of Senate Bill 22, Chapter 20, Laws of 1937, applies to personal property taxes which are a lien upon real property.

You state that you are of the opinion that "the act did not contemplate application to cases wherein the realty and personalty had been assessed together, the latter also being a lien on the former, under Section 2153, and that the delinquent taxpayer would not be entitled to a separate assessment." You have not stated any reasons or grounds for your opinion and hence we are unable to determine upon what your opinion is based. Said Section 1 reads:

"That from and after the passage and approval of this Act, any person having an equitable or legal interest in **any personal property** on which the taxes have become delinquent prior to December 1, 1936, shall be permitted to redeem such personal property from tax lien by paying the original tax due thereon and without the payment of penalty or interest thereon, provided that such personal tax is paid on or before the first day of December, 1938. If such taxes are not paid on or before the first day of December, 1938, then such redemption from tax lien can only be made by paying the original tax, together with penalty and accrued interest, as provided by law."

The intention of the legislature must be obtained primarily from the language used in the statute. Courts must impartially, and without bias, review the written words of the Act. Where the language of a statute is plain and unambiguous, there is no occasion for construction (59 C. J. 952, Section 569). Section 1 applies to "any personal property," that is, all personal property. If the legislature intended it to apply only to personal property taxes where there was no real property upon which the taxes would also be a lien, they failed to use any language whatever from which such intention could be ascertained.

Since the words of the Act are plain and unambiguous, they are not subject to construction and we are unable to say that the Act should only apply to personal property taxes where there is no real estate upon which such taxes are also a lien. Where there is real estate, the personal property taxes may be segregated if the owner desires to pay the personal property taxes. See opinion No. 209, Volume 15, Opinions of the Attorney General, p. 145; Vol 12, Opinions of Attorney General, page 171.

In the absence of any statute forbidding it, I am of the opinion that such segregation can be made.