equal payments with interest levies reduced each year rather than payment on the amortization plan.

· August 28, 1939. Mr. S. L. Kleve Chief Examiner

Chief Examiner State Capitol Building Helena, Montana

Dear Mr. Kleve:

You have submitted the question (1) as to how the assessments should be figured under Section 4586, R. C. M., 1935, to defray the cost of constructing a rural lighting district in Absarokee, and (2) whether improvements should be included in apportioning the cost.

Section 4586 provides:

"* * * The payment of the assessment to defray the cost of constructing any improvements in special improvement districts may be spread over a term of not to exceed ten years, payment to be made in annual installments."

The statute is not too clear and any interpretation one may place upon it is open to argument. I am inclined to the view, however, that since no mention is made of amortization and "the cost of construction" is to be spread over a period of ten years in equal installments, that the legislature had in mind the original cost as being the cost of construction and that such cost may be divided into ten equal payments and the interest levies reduced each year.

As to your second question, I refer you to Volume 17, Opinions of the Attorney General, Nos. 95, 113. Unless the courts have held otherwise we see no reason for departing from the views there expressed.

Opinion No. 126.

Rural Improvements—Lighting System—Payments.

HELD: Section 4586, R. C. M., 1935 permits payment of the cost of construction of a lighting plant in