

### Taxation, Live Stock Situs for Purposes Of.

Live stock are taxable in the county where the owner resides and has his home ranch rather than in the county where they are taken or removed for the purpose of feeding or ranging.

Helena, Mont., Oct. 26, 1905.

N. B. Smith, Esq., County Attorney, White Sulphur Springs, Montana.

Dear Sir:—I am in receipt of your favor of the 23rd, asking for an opinion from my office upon the subject of the collection of taxes on personal property.

The facts you present are about as follows: Certain parties who own a large ranch in your county were assessed therein for some 3000 head of sheep, which sheep were being herded temporarily in Sweet Grass County, the intention of the owners being to bring them back to your county, and you say that the home ranch of the parties is located in your county. Upon these facts you ask, what is the situs of said personal property for the purpose of taxation?

This exact question was presented to and passed upon by our supreme court in the case of Floweree Cattle Company v. Lewis and Clark County, 81 Pac. 398, wherein it was said by the court: "We are firmly of the opinion that the idea running through our assessment laws is that property shall be assessed in its own county, for to that county it owes the duty of helping to bear the burden of county government. And

this was evidently contemplated by the legislature, for it made provision in the sections above referred to, as in others, for determining the actual home of the particular species of property."

This decision of the supreme court meets every phase of the question presented by you to me for opinion and fully answers you.

Respectfully submitted,

ALBERT J. GALEN,

Attorney General.