

Delinquent Tax List, Publication Of.

The delinquent tax list should be published in accordance with the provisions of Section 3873 of the Political Code as amended by the laws of 1901, page 142, and the form thereof may be prescribed by the Treasurer so long as it contains the information required by the law.

Helena, Mont., Dec. 20, 1905.

Leon A. LaCroix, Esq., County Attorney, Helena, Mont.

Dear Sir:—I am in receipt of your favor of the 18th with enclosure, making request for an opinion from my office in relation to the proper legal method of publication of the delinquent tax list by the County Treasurer.

This question is fully and clearly answered by the provisions of Section 3873 of the Political Code of Montana as amended by Laws of 1901, page 142. The language used in said amended section does not need, and in fact does not admit of any explanation or interpretation. It is as clear a direction as could possibly be made. Relative to the form of the publication, it seems to me perfectly clear from said amended section that the treasurer can direct any form he desires so long as it contains the information required by law.

Yours very truly,

ALBERT J. GALEN,
Attorney General.