

**Banking Institutions, Taxation Of. Private Bankers. State Banks.**

1. Sec. 3695 of the Political Code as amended by Chapter 25, Laws of 1905, is not unconstitutional as violating the uniform clause of the state constitution with reference to assessment.

2. The method of assessing property of a private banker is specified in Chapter 25, Laws of 1905, that of assessing the State Bank is given in *Daly Bank and Trust Company v. Board of Commissioners*, 81 Pac. 950.

Helena, Montana, Feb. 7th, 1906.

Hon. James E. Healy, County Attorney, Butte, Montana.

Dear Sir:—I am in receipt of your communication of February 6th, submitting for the consideration of this office question as to the constitutionality of Section 3695 of the Political Code as the same is amended by Chapter 25, Laws of 1905, page 54, and also, incidentally, as to the method of assessment for the purpose of taxation of State Banks and Private Bankers.

The contention that this Section 3695 is unconstitutional appears to be based on the supposition of that it violates the uniformity of the clause of the constitution relative to taxation of the same "class of subjects." In other words, that State Banks and Private Bankers transact the same character of business and that the law relative to the manner of assessing the property for taxation must be the same in both cases.

The answer to this question is that the law relative to the assessment of State Banks and that relating to the assessment of Private Bankers accomplishes the same purpose; that is, it causes all the property to be listed for taxation, and the method of procedure is varied only to meet the different conditions that may exist between a State Bank and a Private Banker.

This section of the statute is not unconstitutional on that ground, for there is a very clear distinction between a State Bank and a Private Banker. The manner of assessing the property of a State Bank is clearly set forth in *Daly Bank and Trust Company v. Board of Commissioners*, 81 Pac. 950, while that relating to private bankers is clearly stated in Chapter 25, Laws of 1905, page 54.

Very truly yours,

ALBERT J. GALEN,

Attorney General.