

**Constitutional Law. Sec. 3695 Political Code. Private Banker,  
Assessmnt Of. Taxation Private Bank.**

Sec. 3695 of the Political Code is not unconstitutional under the decision of *Daly Bank & Trust Company v. Board of Commissioners*, 81 Pac. 950.

Helena, Montana, Feb. 10th, 1906.

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

Dear Sir:—I am in receipt of your letter of the 8th inst., submitting for consideration of this office the question:

“Whether or not Section 3695 of the Political Code, prior to its amendment in 1905, was unconstitutional, when considered in the light of the decision in *Daly Bank and Trust Co. v. Board of Commissioners*, 81 Pac. 950.”

Wt do not understand that this section of the statute is in any manner affected by that decision. Under the decision, however, the fact already appearing in the statute is made plainer, that is, that Sec. 3701 of the Political Code must be read in connection with all sections of the statute providing for the listing of property, whether of corporations, or individuals, for assessment and taxation, for, the court says, with reference to this latter section, “this is a general provision applicable alike to all taxpayers, whether natural persons or corporations.”

If said Code Section 3695 is unconstitutional and void, it would be a difficult matter to sustain the constitutionality of the act of 1905 amending that section, for it is fundamental that that which is absolutely

void cannot be amended. We do not believe that this code section violates any provision of the State Constitution.

Very truly yours,

ALBERT J. GALEN,

Attorney General.