

**Assessment, Notice of Increase. Assessor, Copies of Assessment Lists to Be Furnished.**

Under Section 3703, Political Code, the Assessor must furnish copies of the assessment list to each person assessed, and in addition thereto must give a special notice as required by Section 4024-A of Chap. 108, Laws 1905, wherever the estimated value is increased or other property added to the list.

Helena, Montana, July 22, 1907.

Board of County Commissioners,  
Dillon, Montana.

Gentlemen:—

Your letter of the 17th inst., received; requesting an opinion upon the following question:

“Does Chap. 108 of the Laws of 1905 repeal Section 3703 of the Political Code?”

Said Section 3703 is not repealed by Chapter 108, Laws 1905. Under Section 3703 it is the duty of the assessor to deliver in person or by mail, to each person assessed, a copy of the original assessment list as finally made out by the assessor, showing any corrections, if any, that the assessor may have made in the original.

Section 4024-A, as enacted by Chapter 108, Laws 1905, simply provides that when any person has delivered to the assessor a sworn statement in which the estimated value of the property is given, and the assessor shall increase such estimated value, or add other property to such list then it is the duty of the assessor to give him the special notice provided for in said Section 4224-A, showing just what increases have been made in the estimated value, or just what additional property has been added to the list.

But this latter law in no way repeals said Section 3703, which is much more comprehensive, and not only includes persons who have delivered to the assessor sworn statements of their property, giving the estimated value thereof, but also those lists made out by the assessor and those in which no estimated value was given by the taxpayer.

Said Section 3703 provides that every person should have a copy of his assessment list, for without this copy of the assessment list persons would have no notice of what their assessment was on the property other than that on which an increase of value had been made or which had been added to the list. They are entitled to all this information, so as to enable them to determine whether they want to appear before the Board of Equalization regarding property other than that increased or added by the assessor.

Section 3782, Political Code, provides that no reduction must be made in the assessment by the Board of Equalization unless the party affected thereby, or his agent, makes and files with the said Board a written statement therefor. As this section practically deprives a person who fails to appear before such Board, of all future redress, it is important that each taxpayer should have notice of just what his assessment will be before the Board of Equalization meets, regardless of any increase that may have been made by the assessor in a list made out and delivered to him.

You are therefor advised that your construction of the law is correct and that the assessor should deliver or mail to each person a copy of the original assessment list, and in addition thereto should send them a special notice whenever changes have been made, in cases provided for in Section 4024-A.

Very truly yours,  
ALBERT J. GALEN,  
Attorney General.