

**Taxes, Publication of Delinquent List. Delinquent Tax List, Form Of.**

Initials, abbreviations and figures are sufficient to designate township, range and section, in describing property liable for delinquent taxes, and the name of the delinquent taxpayer need not appear but once in the published list.

Helena, Montana, Dec. 24, 1907.

Hon. J. W. Spear,  
County Attorney,  
Great Falls, Montana.

Dear Sir:—

Your letter of blank date received; also copy of the Great Falls Tribune of Saturday January 6th 1906. You submit the following question for an opinion from this office:

"In the publication of the delinquent tax list is it sufficient to use initials, abbreviations, etc., as provided for by Section 4013, Pol. Code, and in a manner as provided for by Section 3873, as amended by the laws of 1901, at page 142. Or is it necessary to publish the full name and spell out the words in full, and also to use the name for each item, or is the ditto mark sufficient."

In our opinion the name of the delinquent tax payer need not appear but once in the published list, followed by a description of each separate parcel of land liable for taxation, and the description of such lands may be given in "initial letters, abbreviations and figures" to designate the township, range, and section or parts of sections. (See Section 4013, Pol. Code.)

To further illustrate our construction of the law we will take the name of one of the parties mentioned in the delinquent list as published in the Great Falls Tribune of January 8, 1906, namely, that of J. P. Mansfield. In our opinion the following would be a sufficient publication of his delinquent taxes:

Mansfield, J. P. : SW $\frac{1}{4}$ , Sec. 14, Twp. 19 N. R.	
10 E.; .....	\$8.33
SW $\frac{1}{4}$ of SW $\frac{1}{4}$ Sec. 13, Twp. 19 N. R. 10 E.; .....	3.19
NW $\frac{1}{4}$ of NW $\frac{1}{4}$ , NW $\frac{1}{4}$ of SW $\frac{1}{4}$ , Sec. 24. Twp. 19, N R.	
10 E.; .....	8.20
N $\frac{1}{4}$ of NE $\frac{1}{4}$ , N $\frac{1}{2}$ of SE $\frac{1}{4}$ , SW $\frac{1}{4}$ of SE $\frac{1}{4}$ , Sec. 23, Twp	
19 N. R. 10 E.; .....	8.20
Personal property .....	81.40

Total ..... \$109.32

Mansfield, John T.:

Sec. Rollins vs. Woodman 49 Pac. (Cal.) 445.

Cal. Loan and Trust Co. vs. Veis, 60 Pac. (Cal.) 697.

Very truly yours,

ALBERT J. GALEN,  
Attorney General.