

Steamboat, Situs for Taxation. Taxation, Situs Of for Steamboat.

The situs of taxation of a steamboat is in the county where the property is usually kept.

Helena, Montana, April 25, 1908.

Hon. Henry Griesbach,
County Assessor.
Fort Benton, Montana.

Dear Sir:—

I have your letter of April 18th, in which you submit for the opinion of this office the following question:

Is a steamboat owned by a resident of Chouteau County, having been in the county since the middle of August, 1907, subject for taxation in Chouteau County?

Sections 3670 and 3671, Political Code, provide what property is exempt from taxation in this state. The property in question here is not exempt by these sections. Section 3715 expressly provides that "steamboats, vessels and other water craft, must be listed and assessed in the county * * * where such property is usually kept."

It is therefore my opinion that the property is subject to taxation in Chouteau County.

Yours very truly,
ALBERT J. GALEN,
Attorney General.