

**Towns, Collection of Taxes For. Taxes, Collection for Towns.  
County Treasurer, Collection Town Taxes.**

Under Section 3870, as amended by Laws 1907, page 38, it is the duty of the county treasurer to collect taxes levied by towns in his county and entered on the tax rolls.

Helena, Montana, July 28, 1908.

Hon. S. V. Stewart,  
County Attorney,  
Virginia City, Montana.

Dear Sir:—

Your letter of the 25th inst. received, in which you request an

opinion upon the following questions:

"The town of Pony, incorporated, has built and completed certain sidewalks in front of private properties. The town now seeks to collect for its reimbursement the certain amounts prorated against the respective pieces of property. It demands of the county treasurer that he collect the same. Must he collect these improvement taxes, and if so are they to be collected by him at the same time and along with the regular annual taxes, or within any certain specified time, other than the times provided within which to collect the regular taxes?"

Your letter does not state the manner of levying the tax for improvements which the town now seeks to collect. Therefore, in rendering the following opinion we must assume that the improvements were made and the taxes levied pursuant to the provisions of House Bill No. 204, Laws 1897, page 212, and amendments thereto, found in the laws of 1903, page 281. Section 35 of said law provides that special improvement taxes "shall be placed on the tax roll and collected in the same manner as other taxes."

Sections 4860 to 4879, Political Code, as amended by the laws of 1897, page 223, and by the laws of 1907, page 38, provide the manner of collecting. Section 4870, as amended by the laws of 1907, page 38, provides that the county treasurer must collect the taxes levied by all cities and towns in his county, except in cases where cities of the first, second or third class have provided by ordinance for the city treasurer to collect the same.

As it appears from your letter that Pony is a town and not a city of the first, second or third class, it is apparent from the provisions of Section 4870 that it is the duty of the county treasurer to collect the town taxes appearing on the assessment book of the county "at the same time as the state and county taxes with the same penalty and results in case of delinquency." As to the disposition of said taxes when collected see opinion given by this office to Hon. C. R. Stranahan, January 30th, 1906 (Opinions of Attorney General, 1905-06), page 284.

Yours very truly,

ALBERT J. GALÉN,

Attorney General.