

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

The County Treasurer can have the delinquent list of taxes published in any form he desires so long as it contains the information required by law.

Form set out in opinion held sufficient.

Helena, Montana, Dec. 19, 1908.

Hon. A. P. Heywood, County Attorney, Helena, Montana.

Dear Sir:

We are in receipt of your letter of December 18th, requesting an opinion upon the following proposition:

"In 1906 the county treasurer of this county had the delinquent tax list published in the following form, to-wit: Adams, A. N., Helena Townsite, Lot 38, block 30, \$22.94; improvements, \$2.37; strip between lots 37 and 38, strip 2 feet 5 inches by 100 feet, 97 cts.'"

and the same year the personal tax list was published as follows:

"Aiken, Clinton A., personal \$5.03."

are the foregoing forms a sufficient compliance with the law requiring the publication of delinquent tax lists?

In our opinion the above forms are a substantial compliance with Sectio n2629 Revised Codes.

In an opinion given by this office to Hon. Leon A. LaCroix, on December 20, 1905 (Opinions Attorney General, 1905-'06, P. 274) it was held that the treasurer could direct the form in which he desired the delinquent list to be published, so long as it contains the information required by law.

This office also gave an opinion to Hon. J. W. Speer, County Attorney of Cascade County, on December 24th, 1907 (Opinions Attorney General 1906-'08, page 206) which also discusses this question, and particularly the question of abbreviations.

As you have not yet received the bound opinions of 1906-'08 we enclose you a copy of the last opinion mentioned above.

Very respectfully yours,

ALBERT J. GALEN,

Attorney General.