

**Special Improvement Districts, Collection of Taxes in. Taxes,
Collection of in Special Improvement Districts.**

Cities of the first, second and third classes may by ordinance provide for the collection of taxes by the city treasurer. In the absence of such ordinance it is the duty of the county treasurer to collect delinquent taxes assessed for special improvements.

Helena, Montana, September 28, 1909.

Hon. Sharpless Walker,
County Attorney,
Miles City, Montana.

Dear Sir:

I am in receipt of your letter of September 24, asking my opinion as to whether or not the county clerk should extend upon the corrected assessment roll a list of certain residents of Miles City who are delinquent in special improvement taxes.

Section 3356, revised codes, provides the method for the collection of taxes by the county treasurer, and excepts from its own provisions cities of the first, second and third classes "which provide by ordinance for the city treasurer to collect the taxes from such corrected assessment book."

Section 3357, revised codes, provides that in case an ordinance of any city of the first or second class shall provide for the collection of its taxes by its treasurer, such treasurer shall have the same power to collect municipal taxes as the county treasurer to collect state and county taxes. In conformity with the provisions of section 3356, cities of the third class should be read into section 3357, said section 3356 being the later enactment.

Section 3407, revised codes, provides that any special assessment levied to defray the cost of special improvements together with imposed percentages for delinquency, constituted a lien against the property affected, and section 3411, of the same chapter, provides that delinquent improvement district assessments shall be collected at the same time and in the same manner as delinquent taxes are collected on other property.

If the city of Miles City, by virtue of the authority conferred upon it by section 3356, has either by general ordinance or by the ordinance creating special improvement districts, empowered its city treasurer to collect taxes, then it becomes that officer's duty to collect such under the power and authority conferred upon him by section 3357.

I wired you a synopsis of this opinion on the 25th instant.

P. S. In conformity with my telegram of September 27, I call your attention to section 3353, which makes it the duty of the county clerk to extend the tax roll for the convenience of cities which, by ordinance, provided for the collection of city taxes by the city treasurer. This it seems, makes it the duty of the county clerk to extend the delinquent tax roll in any event, but if the city of Miles City, by special or general

ordinance, provides for the collection of its taxes by the city treasurer, the county treasurer, of course, is not called upon to complete the collection by advertisement and sale, in view of the sections of the code referred to in the main body of this letter.

Very truly yours,

ALBERT J. GALEN,

Attorney General.