

Assessment Books, for Lincoln County.

Where Flathead county, in assessing the property of such county, placed the property which thereafter would be situated in Lincoln county into separate books, which were turned over to Lincoln county upon its coming into existence, it need not require the return of said books to the original county as they in no way affect the property of such county.

Helena, Montana, December 28, 1909.

Board of County Commissioners,
Kalispell, Montana.

Gentlemen:

I am in receipt of a letter from the clerk of your board, making inquiry as to whether assessment books numbered four and five, for the year 1909, which contain only the assessment of property which is now situated in Lincoln county, should be retained by Flathead county.

It appears that the assessor of Flathead county, in making his assessment for 1909, took notice of the fact that Lincoln county would go into existence in July of that year; and, therefore, listed all property which would be in Lincoln county in separate books from those containing the description of other property of Flathead county, and that, thereafter, these books were turned over to Lincoln county for the purpose of equalizing the assessment and collecting the taxes upon the property of Lincoln county.

We know of no use that Flathead county could now make of these two books, as they affect no property in Flathead county. I therefore see no necessity of having these books returned to Flathead county, or of having duplicates of the same made.

Very truly yours,

ALBERT J. GALEN,

Attorney General.