

**Property, Assessment Of. Assessment, Property Time of Ownership.**

All property is assessable to the person by whom it is owned or claimed, or in whose possession or control it was at 12 o'clock M. on the first Monday in March.

Under the provisions of Section 2510, Revised Codes, property not within the state of Montana on the first Monday of March could not be assessed therein.

Helena, Montana, November 5, 1910.

Mr. J. H. Stevens,  
County Attorney, Flathead County,  
Kalispell, Montana.

Dear Sir:—

Your letter of November 2 has been received, requesting my opinion upon the following proposition:

“A state bank at Polson has been assessed on capital stock and fixtures brought into the state from the state of North Dakota on March 12th last. Is the assessment legal?”

In reply I will say that Section 2510 of the Revised Codes of the state of Montana provides that the assessor must assess property to the persons by whom it was owned or claimed, or in whose possession or control it was at twelve o'clock M. of the first Monday of March. If the property which belongs to the bank at Polson was not in possession of the bank and not within the state of Montana on the first Monday of March last, then under the provisions of this statute it could not be assessed. However, if it was in the state of Montana on the first Monday of March it should be assessed to the persons by whom it was owned or claimed, or in whose possession or control it was on or after

12:00 M. of the first Monday of March.

Trusting that this has fully answered your inquiry, I remain,

Yours very truly,

ALBERT J. GALEN,

Attorney General.