

**Taxation, Livestock Running in Two or More Counties.
Livestock Running in Two or More Counties, Taxation of.**

Under Chapter 25, laws 1909, the county in which livestock is found on the first Monday of March is known as the home county for the purpose of taxation. Such stock should be taxed in that county and the tax thereafter pro rated between other counties in which such stock run. Stock assessed before Chapter 125 went into effect is governed by the provisions of such law.

Helena, Montana, April 1, 1909.

Hon. Frank P. Leiper, County Attorney, Glendive, Montana.

Dear Sir:

I am in receipt of your letter of the 29th ultimo, in which you request an opinion upon the following question:

"Certain livestock was taken to Carbon County in the fall of 1908 and was in Carbon County at the time of the passage of House Bill No. 243, approved March 8, 1909. But prior to the passage and approval of the bill in question, the owners of such stock had turned in their assessment lists to the assessor of Dawson County, and such stock had been duly assessed by the Assessor of Dawson County. The Assesor of Carbon County is attempting to force the payment of taxes on this livestock in Carbon County by virtue of the provisions of the bill in question. Is the stock assessable, under the new law, in Carbon County?"

Said House Bill No. 243, Chapter 125, Laws of 1909 does not attempt to change the time fixed by law for the assessment of all property in the state, but merely provides a method of apportioning the taxes upon livestock which range or are herded in more than one county during the year. Therefore, in our opinion, the fact of certain livestock being assessed between the first Monday of March and the eighth day, when this new law went into effect, would not prevent the provisions of the new law taking effect so as to govern and control the apportionments of the tax received from the assessment of such livestock, provided they are run or herded in more than one county during this year.

The bill provides that the county in which the stock is actually situated upon the first Monday of March shall be known as the home county of such stock for the purpose of taxation, and that such county shall receive the tax and thereafter apportion it to the other counties entitled to any part thereof.

The fact that both Dawson and Carbon counties have assessed this property cannot prevent the provisions of the law which went into effect on March 8 from governing the apportionment of the tax; and, to avoid confusion and save trouble to the taxpayer, the better policy would be for Dawson County to cancel its assessment and permit Carbon County to collect the tax and thereafter turn over to Dawson County its portion, in accordance with said law.

Very truly yours,

ALBERT J. GALEN,

Attorney General.