

Taxes, On Personal Property, When Constitutes Lien on Real Property. Delinquent Taxes, on Personal Property, When Constitutes Lien on Real Property.

Every tax due upon personal property is a lien upon the real property of the owner thereof from and after 12 o'clock M., on the first Monday in March of each year. A delinquent personal tax does not constitute a lien upon after acquired real property but the lien attaches only as against the real property owned by the person against whom the personal tax is assessed on the first Monday in March of each year.

March 23, 1912.

Mr. Wm. R. Leet,
County Treasurer,
Ft. Belton, Montana.

Dear Sir:

I acknowledge receipt of your letter of the 20th inst. requesting my official opinion upon the following question:

Where a person against whom personal taxes are assessed owns no real estate at the time of assessment, are his delinquent personal taxes a lien against real estate subsequently acquired by him?

Sec. 2601, Revised Codes, provides that every tax due upon personal property is a lien upon the real property of the owner thereof from and after twelve o'clock M. of the 1st Monday in March of each year.

This section clearly makes the personal tax a lien upon the real property owned by the person against whom the personal tax is assessed from and after twelve o'clock M. of the first Monday in March and it is only a lien upon the real property owned by the person at that time.

Taxes on personal property do not constitute a lien upon real property unless expressly declared by statute and statutes of this character should not be extended by implication.

See cases cited, 37 Cyc., page 1142.

You are, therefore, advised that a delinquent personal tax does not constitute a lien upon after acquired real property but a lien attaches only as against the real property owned by the person against whom the personal tax is assessed on the first Monday in March of each year.

Yours very truly,

ALBERT J. GALEN,

Attorney General.