

Taxation, Upon Migratory Stock, Stock Ranging in Different Counties, Effect of Failure to Furnish Assessor With Verified Statement.

The fact that the owner of stock ranging in different counties fails to furnish the assessor with the statement provided for by Chap. 145, Session Laws of 1909, will not defeat the county in which the stock was permitted to range and graze from col-

lecting from the home county its just proportion of the taxes paid by the owner of the stock.

March 29, 1912.

Honorable H. S. Greene,
County Attorney,
Great Falls, Montana.

Dear Sir:

I acknowledge receipt of your letter of March 26th stating that Lewis and Clark county has collected for the past year taxes upon certain migratory stock which have grazed in Lewis and Clark and Cascade counties.

From your letter it appears that the owner of these cattle failed to furnish to the assessor the written statement under oath provided for by Chapter 145, Session Laws of 1909, and that for this reason Lewis and Clark county did not set this proportionate share of taxes aside in a migratory stock fund and claim; therefore that Cascade county is not entitled to any portion of the taxes.

In reply I will say, that in my opinion the mere fact that the owner fails to furnish this statement to the county assessor would not defeat the county in which the stock was permitted to range and graze from its just proportion of the taxes collected. The purpose of furnishing the assessor with this sworn statement by the owner or person in charge of the stock is to enable the different counties to properly pro rate the taxes and if the time the stock grazed in Lewis and Clark and Cascade counties can be ascertained I see no reason why the taxes should not be apportioned between the counties, and it is my opinion that Cascade county under the facts presented in your letter would be entitled to its proportionate share of these taxes.

Yours very truly,

ALBERT J. GALEN,

Attorney General.