

**Railroads, Assessment Of. Railroads, Branch of All in One
County.**

All railroads which form a part of a railroad operating in more than one county of this state are assessed by the state board of equalization.

February 21, 1911.

John Hurly, Esq.
County Attorney,
Glasgow, Montana.

Dear Sir:

I am in receipt of your letter of February 3, 1911, concerning the branch line of railroad constructed in Valley county and known as

the Bainville-Plentywood branch.

I find from an examination of the records of the railroad commission that this branch was constructed by and for the Great Northern Railway Co., and is a branch line of that company. This property would therefore come within the provisions of the law making it the duty of the state board of equalization to assess the franchise, roadway, roadbed, rails and rolling stock of all railroads operating in more than one county, as the operation of this branch is not an individual or separate operation, but is a part of the operation of the Great Northern system. The statute referred to is Section 2557 of the Revised Codes, and I am therefore of the opinion that it is not proper for the assessor of Valley county to make an independent assessment of this line of railroad but that it should be considered as part of the Great Northern lines and the valuation fixed by the state board of equalization.

Yours very truly.

ALBERT J. GALEN,

Attorney General.