

**Road Tax, Liability for. Cities, Persons Within When Subject to Road Tax. Taxation, Who Subject to Road Tax.**

Persons living within a city are liable for the payment of road tax unless the city has enacted an ordinance conformable to Sec. 1344.

December 21st, 1912.

Hon. Victor R. Griggs,  
County Attorney,  
Havre, Montana.

Dear Sir:

I am in receipt of your letter of the 17th inst., submitting the question as to the liability of persons living within the limits of an incorporated city to the payment of the three mill county levy for road purposes where such incorporated city has not enacted any ordinance providing for a levy for "road, street and alley purposes."

Sec. 1344 seems to be emphatic, and specifically states that until such ordinance is enacted, persons living within the city are liable for the payment of the levy made for road purposes by the county.

The opinion given by you to the board of county commissioners is affirmed.

Very truly yours,  
ALBERT J. GALEN,  
Attorney General.