

Taxation, of Lands. Lands, Taxation of. Assessment, of Lands.

Where final receipts have been issued to entrymen, and the title, except for formal issuance of patent, has passed from the government to the individual, such lands are subject to assessment and taxation.

July 26th, 1913.

Honorable Board of County Commissioners,
Thompson Falls, Montana.

Gentlemen:

I am in receipt of a letter from the county clerk of your county submitting the question:

"Is land on which final receipts have been issued to entries subject to assessment and taxation prior to reclamation by the United States service in U. S. reclamation districts?"

All lands in this state, the title to which have passed from the United States to the individual, are subject to assessment and taxation, and this is true in homestead entries. Where final receipts have been issued to entrymen everything has been done by such entryman that is required by the government, and nothing further remains to be done by them. In due course they will receive from the United States the patent to the land.

It has been heretofore held, in an opinion addressed to Hon. G. M. Houtz, state tax commissioner, under date of June 16th, 1913, that

"Public lands acquired by the use of scrip and for which government patent has not been issued; provided such lands have been surveyed and the survey approved by the federal authorities, are taxable by the state. In such cases the grantee or purchaser has done everything required of him to be done and nothing remains save the formal issuance of patent."

The same rule would apply to the cases by you mentioned; that is to say: If the title—except for the formal issuance of patent—has passed from the government to the individual, such lands are subject to assessment and taxation.

Yours very truly,

D. M. KELLY,
Attorney General.