

**New Counties, Assessment Roll. Assessment Roll, New County.**

Fallon County was created December 9, 1913. As the fiscal year begins December 1st and ends November 30th of each year, it is held there was no assessment roll in such county, for the current year, which could be certified by the old county to the new county of Fallon, but that the commissioners of such new county might supply the assessor of the new county with information contained in the assessment books of the old county, at the expense of the new county of Fallon.

February 14th, 1914.

Hon. M. W. Flasted,  
County Attorney,  
Ekalaka, Montana.

Dear Sir:

Your letter of January 21st was received by this office on the 5th instant, in which you request an opinion upon the following proposition:

"Is it the duty of the officers of the old county to deliver to the county commissioners of the new county of Fallon copies of all assessments and assessment roll of taxpayers or other proceedings relative to the assessment and collection of the current state and county taxes of property in such new county?"

The duties of the officers of the old county with respect to the matter under consideration are prescribed by the provisions of Sec. 9, Chap. 133, Session Laws of the Thirteenth Legislative Assembly. So much of the section as is pertinent reads as follows:

"Upon the creation of the new county it shall be the duty of the officers of the old county or counties to immediately execute and deliver to the board of county commissioners of such new county copies of all assessments or other proceedings relative to the assessment and collection of the current state and county taxes of property in such new county."

The word "current" is not defined by law in this state but under the provisions of Sec. 15, Revised Codes of 1907,

"Words and phrases are construed according to the context and the approved usage of the language."

Webster says that current means

"In actual progress, or belonging to the time immediately passing."

Hence, I am of the opinion that the word as used in the law has reference to the current fiscal year, i. e., the present passing fiscal year, now in actual progress. Sec. 2594, Revised Codes of 1907, says:

"The fiscal year for state and county purposes commences on the first day of December of each year and ends on the last day of November of each year."

Fallon County was created December 9, 1913, and at the time of its creation there necessarily were not assessments or other proceedings relative to the assessment and collection of the current state and county taxes of property in the new county extant, for the obvious reason that the assessment roll is not made up until after the first day of March in any fiscal year. Hence, there was nothing for the officers of the old county to certify to the new county relative to the assessment or collection of taxes. Should the county commissioners of Fallon County deem it expedient to procure for the use of the assessor of the new county a list of the taxable property within its borders, and the names of persons subject to taxation therein, I apprehend they would have power to do so at the expense of Fallon County. Otherwise, it will be the duty of the new assessor to make up his assessment roll without the aid of any old records to assist him in his work.

Yours very truly,

D. M. KELLY,  
Attorney General.