

**New Counties, Liabilities of for Indebtedness of Old Counties. Counties, New, Liability of. Date of Accounting, Between New and Old Counties.**

The day upon which the result of an election for the division of counties is declared, is the date provided for by law on which an accounting shall be had upon the settlement between the old and the new county.

March 19th, 1914.

Hon. Martin Flasted,  
County Attorney,  
Ekalaka, Montana.

Dear Sir:

I am in receipt of your communication under date of the 10th instant, submitting for my consideration the following question:

"Is it the duty of Fallon County to pay its proportion of bills presented to Custer County after the adjustment of the assets and liabilities between Fallon and Custer Counties by the commissioners appointed by the governor for that purpose?"

The answer to this question is found, I think, in Chap. 135, Session Laws of the Thirteenth Legislative Assembly, Sec. 1 of which is in part as follows:

"And shall also ascertain the indebtedness of each county from which territory was taken to form the new county, as the same existed at the time when the result of the election thereon was declared by the board of county commissioners, as hereinbefore provided. \* \* \* They shall then find the difference between the amount of indebtedness of the old county and the value of the property belonging to the old county at the date of the declaration of the result of said election as hereinbefore provided."

I think the clear intent of the law as shown by this section is that the accounting shall be had as of the date when the result of the election is declared.

You are, therefore, advised that Fallon County is not under obligation to pay any portion of the bills falling due after the date when the result of the election upon the question of county division was declared by the board of county commissioners.

Yours very truly,

D. M. KELLY,  
Attorney General.