

New Counties, Liability of for Cost of Books. Books for County, Liability for Cost of. Assessment Books, Certified by Officers of Old County. Certificate to Assessment Books, Payment for.

Upon the division of a county, the cost of the assessment books certified to by the officers of the old county, is not chargeable to the new county, no authority for such charge being found in the law.

October 8th, 1914.

Hon. W. L. Hyde,  
County Attorney,  
Superior, Montana.

Dear Sir:

I have your communication under date September 13th, inquiring as to the liability of Mineral County for the costs of the assessment books certified by the officers of Missoula County to Mineral County when the latter was created. Section 9 of Chapter 112, Session Laws of the 12th Legislative Assembly, as amended by Section 9 of Chapter 133, Session Laws of the 13th Legislative Assembly, reads in part 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 assessment or other proceedings, relative to the assessment and collection of the current state and county taxes of property in such new county."

This is a positive requirement of law, and I have been unable to find any authority for a charge for such work, and a charge of this kind is without statutory authority and cannot be made.

I am, therefore of the opinion that the result reached by you is correct, and that such a charge is not a valid claim against Mineral county.

Yours very truly,

D. M. KELLY,  
Attorney General.