

**School Districts, Taxation of. Boundary Lines of Districts.
Taxation of School District When Boundary Line Changed.**

After taxes have been levied, the change of boundary lines of a school district will not have the effect of transferring the tax from one district to another.

March 14th, 1913.

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

Dear Sir:

I am in receipt of your favor of the 11th inst., submitting the question:

"In what school district is property affected by change of district boundary lines liable for the payment of taxes?"

From the statement of facts I understand that the change in the school district lines was made so as to include eleven and a half miles of the Great Northern right of way after the taxes had been levied, and it would seem from the provisions of Sec. 849 of the Revised Codes that such change in the district lines must necessarily have been made either on or subsequent to September 1st. Similiar questions have been heretofore discussed by this department in an opinion given to Hon. W. T. McKeown, county attorney of Kalispell, Montana, on May 3rd, 1906 (Opinions by Attorney General, 1905-06, p. 329), and in an opinion to Hon. Charles A. Taylor, county attorney at Billings, Montana, under date of December 15, 1911 (Opinions Attorney General, 1910-12, p. 331), in which it was held that after the levy of taxes has been made the property is liable for the payment of the taxes to the district in which it was situate at the time of such levy; and without entering into a detailed discussion it is my opinion that your advice to the county commissioners that the railroad company is not subject to the payment of this tax to the Havre School District is correct.

Very truly yours,

D. M. KELLY,
Attorney General.