

County, Liability for Taxes of Irrigation District. Taxes, Irrigation District, Liability of County For. Irrigation District, Liability of County for Taxes of.

The county is not liable for the payment of taxes on lands taken by it for failure of owner to pay taxes.

Where owner does not pay taxes, additional money must be raised by increasing the rate at the next levy.

December 21, 1915.

Hon. E. C. Kurtz,
County Attorney,
Hamilton, Montana.

Dear Sir:

I am in receipt of your letter enclosing copy of letter transmitted to you by the county treasurer, submitting the following questions:

1. "Is it incumbent upon a county, after having acquired a tax deed to land forming a part of an irrigation district, organized and existing under chapter 146, 1909 Session Laws; to continue to pay on such land any part of the taxes or assessments levied by such irrigation district, for the purpose of defraying the expenses of said district, and to take care of the interest on a bonded indebtedness and provide a sinking fund?"
2. "If the county does not have to pay such tax, then how should that part of the levy be raised?"
3. "In the event that the county sells such land as provided by Section 2682, Revised Codes of Montana, 1907, as amended by Chapter 123, 1909 Session Laws, would it again automatically belong to such irrigation district and become chargeable with taxes of such district?"

You also enclose copy of your opinion relating to the same.

The first of these questions you have answered in the negative; the third in the affirmative, and the second: that the proper method of raising the money to supply the deficiency, is by increasing the rate on the remainder of the property. You also make the citations of law in your letter, as follows:

Section 2682, Revised Codes,
Chapter 123, Session Laws of 1909,
Sec. 43, Chap. 146, Laws of 1909,
Sec. 43, Chap. 145, Laws of 1915,
Sections 56 D, and 56 E, Chap. 127, Laws of 1913,
Opinions of Attorney General, Vol. 5, page 419.

The law relating to irrigation districts does not appear to include lands owned by the county as a part of such districts; nor does it provide that the county shall pay any part of the tax, or be responsible in any manner for any part of the expense incurred in operating such districts. I believe the conclusions reached by you are correct, and your opinion is affirmed.

Yours very truly,
J. B. POINDEXTER,
Attorney General.