

Livestock, Situs of for Taxation. Situs, of Livestock for Taxation.

Under Chapter 125, Laws of 1909, the situs for taxation of livestock is in the county in which they are found on the first Monday in March.

May 5, 1916.

Hon. T. F. Shea,
County Attorney,
Deer Lodge, Montana.

Dear Sir:

Sometime ago you wrote a letter relative to the taxation of livestock found in your county on the first Monday in March. You enclosed an affidavit from one J. E. Hooper stating that on March 6th, the cattle were in Powell County, and that they were removed therefrom to Lewis and Clark County on March 18, 1916. The affidavit states that Lewis and Clark County is the home county of the affiant. "Home County" is defined by Chapter 125 of the Laws of 1909, as the county in which the cattle are found at the time fixed by law for assessment. It would seem from this that the home county of the cattle is determined not by residence of the owner, but by their location on the date when the assessment is to be made, that is, the first Monday of March.

As to the question of what is intended by the legislature by the term "current year", I am of the opinion that "current year" should be interpreted to mean the tax year beginning on the first Monday of March. The taxes on these cattle should, therefore, be collected by Powell County, and an accounting made to Lewis and Clark County for the time during which they are in Lewis and Clark.

Yours very truly,

J. B. POINDEXTER,

Attorney General.