

Animals, Indemnity For—Destruction—Computation of Assessed Value—When.

Payments for animals destroyed by order of the Livestock Sanitary Board should be made by the assessed valuations of the preceding year, unless the assessment book for the year has been delivered by the county clerk to the county treasurer.

April 14th, 1919.

Dr. W. J. Butler,
State Veterinary Surgeon,
Helena, Montana.

Dear Sir:

I have your letter of the 14th inst., submitting the following for my opinion:

“In payment of indemnity for animals destroyed by order of the Livestock Sanitary Board shall the assessed value be computed on and after March the first or shall the assessed value for the previous year hold until such time as the Board of Equalization shall meet and make their returns?”

Subdivision 1 of Section 10 of Chapter 157, Session Laws of 1917, provides as follows:

“Animals determined by either the State Veterinary Surgeon or his Deputy to be affected with an incurable disease requiring slaughter, such as tuberculosis, glanders, dourine, or other disease determined to be incurable by the Sanitary Board, or believed and designated by them incurable, shall be designated as animals of the first class and shall be paid for according to their full assessed valuation thereof as shown on the last assessment roll of the

county in which such stock was assessed; but the amount paid shall not in any case exceed the actual value of such stock at the time of the assessment, and shall in no case exceed the sum of five hundred dollars for any one animal; nor shall compensation be paid for stock whose owner has intentionally evaded the taxation thereof."

It will be seen that the amount to be paid is the full assessed valuation thereof *on the last assessment roll* of the county in which such stock was assessed. While some authorities hold that "assessment roll" means the list or roll of taxable property and persons, completed, verified and deposited by the assessor, the greater weight of authority hold that it means the list or roll of taxable property and persons, after the County and State Boards of Equalization have equalized assessments, and the rolls have been completed and delivered to the County Treasurer for the collection of taxes. The County Board of Equalization meets on the third Monday in July in each year and must complete its work not later than the second Monday in August (Section 2572). The State Board of Equalization meets on the Monday in August, and later if the business of the Board requires (House Bill No. 11, Sixteenth Assembly, Chapter 48, Session Laws of 1919). The county clerk must, as soon as he receives from the State Board of Equalization a statement of the changes made by such board, make the corresponding changes in the assessments (Section 2607), compute and enter the taxes (Section 2608), and must, not later than the first Monday in October, deliver the assessment book, with his affidavit attached thereto, to the County Treasurer. (Section 2609). When the county clerk has complied with the provisions of Section 2608 and 2609 the assessment book becomes the assessment roll of the county, but until the county clerk has complied with such provisions it is not the assessment roll of the county, and until such time as it has been delivered to the county treasurer the last assessment roll is the assessment roll for the preceding year.

Therefore, until such time as the county clerk shall have delivered the assessment book for the present year to the county treasurer the last assessment roll is the assessment roll for the year 1918, and until such time as the assessment book for the present year is delivered by the county clerk to the county treasurer payments under subdivision 1 of Section 10, Chapter 157, Session Laws of 1917, should be made in accordance with the assessed valuations as shown by the assessment roll for the year 1918.

Respectfully,

S. C. FORD,

Attorney General.