

### **Lands, Classification Of—Cities and Towns.**

Lands within the limits of a city or town intended for residence or business purposes are not to be classified but if used for agricultural purposes it may be classified.

Oct. 24th, 1919.

Mr. Donald Campbell,  
County Attorney,  
Forsyth, Montana.

Dear Sir:

I am in receipt of your letter with reference to the classification of lands. In my letter of September 15th I overlooked entirely the first question propounded by you, viz., whether or not lands embraced within a city or town are to be classified, and if so, under what head.

Whether or not lands within a city or town are to be classified depends entirely upon the character of the lands, and the uses to which they are being put or intended to be put. It sometimes happens that there is included within the boundaries of a city or town a tract of land which has not been subdivided or platted, and is used for some agricultural purpose, or may be used therefor. In such a case unquestionably the land should be classified exactly the same as any other agricultural land. Again there may be included within the boundaries of a city or town a tract of land which has been subdivided, either with or without platting, into tracts or parcels containing from one to five acres, such tracts being intended to be used for agricultural purposes, and in such a case the land should be classified the same as other agricultural lands. Ordinarily, however, the lands embraced within a city are subdivided and platted into blocks and lots, each lot containing from 3000 to 7500 square feet, these lots being intended for building purposes, either residence or business, and not being intended to be used for any agricultural purpose. In assessing these lots the assessor is required to value each lot separately, the value of each lot depending largely on whether it is residence or business property and its location in the city or town. Examining the provisions of Chapter 89, Session Laws 1919, it will be seen that the act does not require any value to be placed on the lands, but simply that their character be determined in order that the assessor may be enabled to fix the value thereof when he is assessing the same. It will be further seen that Section 3 provides for dividing all lands into six different classes, and no more, and that the State Board of Equalization is authorized to provide for other and additional subdivisions of such classes, not other or additional classes, as it may deem proper. Lands embraced within a city or town, which have been platted and subdivided into lots intended for either residence or

business purposes, and not for use for agricultural purposes, cannot be placed in any of the six classes specified in said Section 3, and neither can they be placed in any subdivision of any one of such classes which the board might provide for. It is therefore apparent that city and town lots intended primarily for either residence or business purposes do not fall within the scope of said Chapter 89, and are not to be classified.

Respectfully,

S. C. FORD,

Attorney General.