

**Counties, Classification of by Creation of New County—
New County, Effect of on Classification of Old County.**

Upon the creation of a new county, the county from which the territory was taken must be reclassified.

August 20, 1920.

Mr. J. H. Divine,
County Clerk and Recorder,
Havre, Montana.

Dear Sir:

You will remember that when I was in Havre a few days ago the question was brought up before the board of county commissioners regarding the re-classification of Hill County.

At that time I stated to the board that a county does not change its class automatically by reason of the increase or decrease of its assessed value, but that the class can only be changed by the board of county commissioners designating the class at the regular meeting in September of each even numbered year. I also stated to the board that under Chapter 24, Session Laws Extraordinary Session 1919, amending Section 2973, Revised Codes, as amended by Chapter 70, Session Laws of 1915, and Chapter 76, Session Laws of 1917, the class of a county is determined not by its assessed valuation but by the percentage of the full and true value therein, upon which taxes are computed, and that as

Chapter 24 provided that there shall be no classification of counties until after March 10, 1921, there could be no re-classification of Hill County until the September meeting in 1922, and that Hill County would remain in its present class until its new class should be designated by the board in September, 1922, and that such new classification would take effect on the first Monday in January, 1923.

Since making these statements before the board my attention has been called to the fact that since January 1, 1919, Liberty County has been created out of a portion of Hill County. While Chapter 24, Session Laws Extraordinary Session 1919, expressly provides that there shall be no re-classification of counties until after March 10, 1921, it contains an exception as to counties from which territory has been taken by the creation of new counties, so that every county, from which territory has been taken since January 1, 1919, by the creation of a new county, is excluded from the prohibition against re-classification before March 19, 1921, and as territory has been taken from Hill County, since January 1, 1919, by the creation of Liberty County, the board of county commissioners must re-classify and designate the class of Hill County at the regular meeting of the board in September, 1920.

In designating the class the board of county commissioners must, as provided in said Chapter 24, use the total of the percentages which will be used for the computation of taxes, and not the full and true value as entered upon the assessment books.

I wish you would call the board's attention to this letter at its next meeting, as I do not want the board to be misled by my statements made to them when in Havre.

Truly yours,

Frank Woody,

Assistant Attorney General.