

Taxable Year, What is Taxation, What is Period Covered by Taxable Year.

The term "taxable year" construed.

Sept. 16, 1920.

Hon. H. L. Hart,
State Treasurer,
Helena, Montana.

Dear Sir:

I am in receipt of your letter, together with copies of correspondence, concerning the period covered by the taxable year.

Taxes for state and county purposes are paid for the same period of time, at the same time and to the same officers, the county treasurer, at the time he collects the taxes due to the county also collecting the taxes due to the state, thereafter transmitting the state's portion of the tax collected to the state treasurer.

Section 2593, Revised Codes 1907, provides that there must be levied at each session of the legislative assembly upon all property in the state liable to taxation a sufficient sum to realize the amount necessary to meet the appropriations made for the two succeeding fiscal years, and for the payment of deficiencies, if any have occurred in the previous fiscal year or years, and such levy must be made for each fiscal year separately. Section 2594 provides that the fiscal year for state and county purposes commenced on the first day of December of each year and ends on the last day of November of each year.

Taxes are, therefore, levied and collected for the fiscal year beginning on December 1st and ending with November 30th of the following year. As taxes are not levied or collected in advance, but during the fiscal year, it follows that when any property tax is paid before becoming delinquent it is paid for the fiscal year ending on November 30th following the payment of the tax.

In the case in question the taxes being paid in November, 1918, they were evidently taxes for the fiscal year ending November 30th, 1918.

The first Monday in March which, by Section 2510, is fixed as the day on which property must be assessed, and by Sections 2601 and 2602 as the day on which the lien for taxes attaches, has nothing whatever to do with the fiscal year or tax year, other than to fix a point of time to which the values shall be referred simultaneously and the value of each piece of property at that point of time shall be estimated and affixed to it, the name of the person to whom the state and county will look for payment of the taxes, and the point of time when the liens will attach to all property subject to taxation.

Respectfully,

S. C. FORD,

Attorney General.