

**Delinquent Hail Insurance Taxes—Interest On.**

The interest collected on delinquent hail insurance levies belongs to the Hail Insurance Fund, and should be remitted by County Treasurers, as collected, to the State Treasurer for credit to the Hail Insurance Fund.

E. K. Bowman, Esq.,  
Chairman State Board of Hail Insurance,  
Helena, Montana.

My dear Mr. Bowman:

You have requested my opinion on the following question:

“Should the interest collected on delinquent hail insurance levies be placed in the hail insurance fund?”

Section 2622 of the Revised Codes of 1907 requires the County Treasurer to add to the amount of delinquent tax a ten per cent penalty for the use of the county.

Section 2635 provides:

"The county treasurer must collect, in addition to the taxes due on the delinquent list and ten per centum added thereto, fifty cents on each lot, piece or tract of land separately assessed, and on each assessment of personal property, which must be paid to the county to pay the cost of such publication."

Section 2668 requires the collection of interest on delinquent taxes at the rate of one per cent per month from the time they become delinquent until paid. This section, unlike Sections 2622 and 2635, cited above, does not allot this interest to the county. Interest so collected should, therefore, be apportioned to the account of such taxes due to each fund.

It is, therefore, my opinion that the interest collected on delinquent hail insurance levies should be remitted to the State Treasurer by County Treasurers as collected, and by the State Treasurer be credited to the Hail Insurance Fund.

Very truly yours,

WELLINGTON D. RANKIN,

Attorney General.