

**Irrigation Company—Penalty—Taxation — Lien—Interest.**

Where the owner of personal property is also the owner of real estate, the lien of his personal property tax becomes a lien upon his real estate. Therefore no distinction should be made in remitting the penalty, and whenever real estate has been sold to the county for taxes, a part of which was for personalty, interest at the rate of 7% only should be collected.

Tax levied upon stock in an irrigation or ditch company is a lien upon the real estate of the owner of the stock as in the case of other personal property.

R. M. Hattersley, Esq.,  
County Attorney,  
Conrad, Montana.

My dear Mr. Hattersley:

You have requested my opinion as to whether the penalty on personal taxes and the publication charges should be remitted the same as in cases of real estate taxes.

Where the owner of personal property also owns real property, the lien of his personal property tax becomes a lien on his real estate. There is no distinction between a lien of this kind and a lien for the taxes upon the real estate itself. Therefore, no distinction should be made in remitting the penalty, and wherever real estate has been sold to the county for taxes, a part of which was for personalty, interest at the rate of 7% only should be collected.

By water stock, I understand you to mean stock in an irrigation or ditch company. In such case, the tax on stock would be a lien upon the real estate owned by the owner of the stock the same as other personalty and the taxes should be treated the same as taxes upon real property.

Very truly yours,

WELLINGTON D. RANKIN,  
Attorney General.