

**State Board of Land Commissioners—County Treasurer  
—Penalties—State Lands—Taxation—Delinquent Taxes.**

The State Land Board is without authority to require the refund of penalties paid upon delinquent taxes upon state lands before the effective date of Section 2, Chapter 94, Laws of 1923.

H. V. Bailey, Esq.,  
Register State Lands,  
Helena, Montana.

My dear Mr. Bailey:

You have submitted to this office for my opinion the question of your authority, under Section 2 of Chapter 94, Laws of 1923, to request County Treasurers to refund the penalties heretofore paid by your Board upon delinquent taxes on state lands.

It is my judgment that Chapter 94, Laws of 1923, authorizes a remission of the penalty on such taxes only as have been paid by the State Land Board after the act became effective.

Section 2 of the Act reads as follows:

“That hereafter where the State Board of Land Commissioners finds it necessary to pay delinquent taxes upon any

land upon which loans have been made under the provisions of Sections 1928 to 1948, Revised Codes of Montana of 1921, inclusive, or upon any lands upon which mortgage foreclosure proceedings are pending or have been concluded by the said State Board of Land Commissioners that all penalties imposed for non-payment of taxes shall be remitted."

The word "hereafter" contained in the above section clearly must mean after the date on which the Act becomes effective. No other interpretation seems to me possible in view of the ordinary use of the word.

In my judgment, the word "hereafter" modifies all the subsequent language of Section 2. When so read the meaning is clear and is as follows:

"Whenever after the effective date of the Act, the State Land Board pays any delinquent taxes on state lands, upon which loans have been made, or upon which mortgage foreclosure proceedings are pending, or have been concluded, all tax penalties are remitted and need not be paid by the Board."

It is, therefore, my opinion that the Land Board is without authority to require the refund of penalties paid on taxes before the effective date of the Act.

Very truly yours,

WELLINGTON D. RANKIN,  
Attorney General.