

**County Treasurer—Taxes—Taxpayer.**

A taxpayer may pay his total tax on or before November 30th or he may pay one-half of such tax on or before that date and the remaining one-half on or before May 31st following.

The County Treasurer must, within ten days after receiving the assessment book from the County Clerk, give notice, by publication and by mail, stating the whole amount of taxes to be paid and the time and manner in which they may be paid, and the County Treasurer is not required to publish any notice thereafter.

L. Q. Skelton, Esq.,  
State Examiner,  
Helena, Montana.

My dear Mr. Skelton:

You have submitted to this office for my opinion the following questions:

1. Is a taxpayer permitted, under Chapter 96, Session Laws 1923, which provides for the semi-annual payment of taxes, to pay his total tax on or before November 30th of each year?
2. If not permitted to do so has the County Treasurer authority to mail a statement of taxes covering the first and second half prior to November 30th, or should he mail a statement of taxes for the first half and then six months later mail the statement of taxes for the last half?

Section 1 of Chapter 96, Session Laws 1923, provides that all taxes shall be payable in the following manner: one-half of the amount shall be payable on or before 6 o'clock P. M., on the 30th day of November of each year, and the remaining one-half on or before 6 o'clock P. M., on the 31st day of May of each year; provided that unless one-half of such taxes are paid before 6 o'clock P. M., on the 30th day of November, the whole amount of such taxes shall become delinquent, and all delinquent taxes shall bear interest at the rate of one per cent per month from the time they are first delinquent until paid, and a penalty of five per cent shall be added to all delinquent taxes.

It was undoubtedly the intention of the legislature by the provisions of such section to make all taxes due as soon as the assessment book is received by the County Treasurer and notice thereof has been published by him, but giving the taxpayers the privilege of paying one-half of the taxes on or before November 30th and the other one-half on or before May 31st, the privilege of paying one-half one or before May 31st, depending, however, on the payment of the first one-half being made on or before November 30th. It was not the intention to restrict the payment to one-half before November 30th so that a taxpayer could not pay more than that amount before that date, but it was simply intended to give the taxpayer the privilege of paying all of his taxes on or before November 30th, or if he desired to avail himself of the privilege of so doing, of paying one-half on or before November 30th and the remaining one-half after November 30th but not later than May 31st.

In answer to your first question it is my opinion that a taxpayer may pay his total tax on or before November 30th, or he may pay one-half of such tax on or before that date and the remaining one-half on or before May 31st following.

Section 2161, Revised Codes 1921, as amended by Section 9, Chapter 96, of the Laws of 1923, requires the County Clerk to deliver the original assessment book to the County Treasurer on or before the third Monday in October, while Section 2169, Revised Codes 1921, as amended by Section 2 of Chapter 96, provides for the giving of notice by the County Treasurer that the taxes are due. Such section requires the County Treasurer to give such notice within ten days after he receives the assessment book from the County Clerk, which under Section 2161, as amended, must not be later than the third Monday in October. Such notice must be published and also mailed to each taxpayer, and it must state that one-half of the taxes will be due and payable before 6 o'clock P. M., on the 30th day of November next thereafter, and unless paid prior thereto the whole amount of such taxes will be delinquent and will draw interest at 1 per cent per month and ten per cent will be added as a penalty, and that the remaining one-half will be due and payable on or before May 31st next thereafter, and that unless paid prior to said date said taxes will be delinquent and will draw interest at the rate of one per cent per month and a penalty of five per cent will be added thereto. The only notices required to be given are those specified in said Section 2169, one of which is published and one of which is mailed to the taxpayer, and both of which state the whole amount of taxes due and the time and manner in which they may be paid.

In answer to your second question it is, therefore, my opinion that the County Treasurer must, within ten days after receiving the assessment book from the County Clerk, give notice, by publication and

by mailing, stating the whole amount of taxes to be paid and the time and manner in which they may be paid, and that the County Treasurer is not required to publish any notice thereafter.

Very truly yours,

WELLINGTON D. RANKIN,  
Attorney General.