

Cities and Towns—Taxes.

Chapter 96, Laws of 1923, providing for the semi-annual payment of all taxes applies to cities where the City Treasurer collects taxes, and this without regard to whether the taxes are general or special.

F. A. Ewald, Esq.,
County Attorney,
Great Falls, Montana.

My dear Mr. Ewald:

You have requested my opinion as to whether Chapter 96, Laws of 1923, providing for the semi-annual payment of taxes, applies to city taxes and special assessments in those cities where the City Treasurer collects the taxes.

Section 1 of Chapter 96 provides as follows:

“All taxes levied and assessed in the State of Montana shall be payable as follows: One-half of the amount of such taxes shall be payable on or before 6 o'clock P. M. on the 30th day of November of each year and one-half on or before 6 o'clock P. M. on the 31st day of May of each year; * * *”

This is a very broad declaration, and the Legislature evidently intended that it should cover all taxes collected by any political subdivision of the state, including municipal and public corporations, whether the taxes are collected by the County Treasurer or by the City Treasurer.

The law reads "all taxes" and contains no exception. It is reasonable to presume that if the Legislature had intended to make any exception in the case of cities where the City Treasurer collects the taxes, it would have specifically exempted them.

It is, therefore, my opinion that Chapter 96, Laws of 1923, providing for the semi-annual payment of all taxes applies to cities where the City Treasurer collects the taxes, and this without regard to whether the taxes are general or special.

Very truly yours,

WELLINGTON D. RANKIN,
Attorney General.