

Irrigation District—Assessments — Directors — County Assessor—County Clerk.

The Assessor may, in preparing his assessment-book, leave a line for each forty-acre tract.

Frank T. Hooks, Esq.,
County Attorney,
Townsend, Montana.

My dear Mr. Hooks:

You have submitted to this office for my opinion several questions relating to the duties of the County Assessor and of the County Clerk in entering assessments made by boards of directors of irrigation districts.

You have called attention to the provisions of Section 2023, R. C. M. 1921, providing for the entry by the Assessor of assessments in parcels or subdivisions not exceeding six hundred and forty acres, and that he must set aside one line in the assessment book for each six hundred and forty acres or less, whereas the board of directors of an irrigation district are required to levy against each forty acre tract, or fraction thereof, that portion of the amount of assessment to be raised in the district, and immediately thereafter the County Clerk shall cause to be entered in the assessment book of the county the assessment roll as submitted by the commissioners of the irrigation district. (Section 3974, Revised Codes, 1921.)

The questions you propound are as follows:

1. If the Assessor complies with Section 2023 and sets aside but one line for each section, how is the County Clerk to have available for his use sixteen lines to set therein the assessment as received from said commission?

2. Is the County Clerk authorized to make a new assessment book for the convenience of his office, so he may do what the law says he must do?

3. Would the Assessor be justified in setting aside sixteen lines for that land that he knows is then included in an irrigation district, so that the County Clerk may comply with the law in reference to this assessment?

The requirement that the Assessor set aside a line for each six hundred and forty acre tract does not mean that he cannot give more than one line to each six hundred and forty acre tract, but that he cannot give less than this amount. If the Assessor should leave a line for the entry of the assessment made by the board of directors of the irrigation district on each of the sixteen 40 acre tracts in a section, this would seem to be a matter of bookkeeping rather than of assessment, and I cannot see how it would in any way invalidate the assessment. It is, therefore, my opinion that the Assessor may leave lines sufficient so that the County Clerk may enter after each 640 acre tract the assessment made by the board of directors of an irrigation district on each 40 acre subdivision of the 640 acre tract, or, as suggested in your third question, that the County Assessor may simply make up a supplemental book showing the line and entry on the original assessment book and after it place the 40 acre subdivision of a section with the levy made by the board of directors of the irrigation district.

Very truly yours,

WELLINGTON D. RANKIN,
Attorney General.