

### Assessment—Taxation—Furniture.

Furniture should be taxed in the county in which it is found at noon on the first Monday in March.

Howard A. Johnson, Esq.,  
County Attorney,  
Boulder, Montana.

My dear Mr. Johnson:

You have asked for an opinion regarding the taxation of personal property consisting of household goods and furniture, under the following statement of facts:

The property is, and has been for many years, in the possession of its owner who resided in your county but who in February of this year moved his residence to Beaverhead county, leaving his household goods and furniture in your county.

The question to be determined is whether the situs of tangible personal property of this character follows the owner, or whether it has a situs of its own for the purpose of taxation.

As a general rule, personal property, for the purpose of taxation, has its situs at the place of the owner's domicile, and cannot legally be assessed in any other place than where he resides, but the legislature may require that such property be assessed and taxed at the place where it be found instead of at the place of the owner's domicile. Our statutes designate the places where certain classes of personal property shall be assessed.

By Section 2013 the property of every firm and corporation must be assessed in the county where the property is situate.

Section 2015 requires that the capital stock and franchises of corporations and persons, except as otherwise provided, must be listed and taxed in the county, town or district where the principal office

or place of business is located, and if there be no principal office or place of business in this state, then at the place in the state where any such corporation or person transacts business.

Section 2016 requires the personal property belonging to the business of a merchant or of a manufacturer to be listed in the town or district where his business is carried on.

Section 2017 requires the personal property of express, transportation, and stage companies, steamboats, vessels and other watercraft to be listed and assessed in the county, town or district where such property is usually kept.

By Section 2018 the personal property and franchises of gas and water companies must be listed and assessed in the county, town or district where the principal works are located.

Section 2022 requires that franchises granted by the authorities of a county or city must be assessed in the county or city within which they were granted, and if granted by any other authority, they must be assessed in the county in which the principal place of business of the owner is located. Each of the sections referred to fixes the place or situs for the assessment of the property therein described.

Following these sections we have Section 2023, the first paragraph of which is as follows:

“All other taxable property must be assessed in the county, city or district in which it is situated.”

Taking all of these sections together it is apparent that it was the intention of the Legislature to change the general rule that personal property must be assessed in the county in which the owner resides, and to require that such property, except when otherwise provided in the statutes, shall be assessed in the county in which it is situated.

It is, therefore, my opinion that the household goods and furniture must, under the statement of facts contained in your letter, be assessed and taxed in your county.

Very truly yours,

WELLINGTON D. RANKIN,  
Attorney General.