

County Clerk—Assessor—Taxes—Computation of Percentages.

The county clerk must compute the percentage on the tax value of property. The assessor assigns property in different classes.

State Board of Equalization,
Helena, Montana.

May 29, 1925.

Gentlemen :

You have requested my opinion as to who is to compute the taxable valuation of property assessed by the assessor for the year 1925, in view of chapter 61, laws of 1925.

In volume 9, page 119, opinions of the attorney general, it was held that the duty of computing the percentage of the assessed valuation devolves upon the county clerk and recorder.

This was also the holding of the supreme court of this state in the case of Butte Electric Ry. Co. vs. McIntyre, 227 Pac. 61.

Chapter 61, which becomes effective July 1st, 1925, makes it the duty of the assessor to determine and assign the percentage basis of the true and full value of property so that the assessment shall show to the taxpayer the percentage class to which the assessor has assigned the various classes of property for taxation.

It still makes it the duty of the county clerk to apply the percentage after the delivery of the assessment roll to him.

It is, therefore, my opinion that the 1925 assessments are to be made in accordance with chapter 61, laws of 1925, and that the assessor must assign the classes of property for taxation purposes and the county clerk shall compute and apply the percentage.

Very truly yours,

L. A. FOOT,
Attorney General.