

Taxes—Delinquent Taxes—Interest On—Funds.

The interest collected on delinquent taxes, except in those cases where the property has been sold to someone other than the county should be pro-rated among the various funds for which the tax is collected.

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

December 13, 1924.

My dear Mr. Skelton:

You have requested my opinion whether interest collected with delinquent taxes should be pro-rated to the credit of the various funds,

such as state, county, municipal, school districts, etc., or whether all such interest should be retained by the county.

The statutes of this state do not expressly provide where the interest on delinquent taxes shall be paid. Of course, after the tax sale and upon redemption of the property the purchaser secures the interest (section 2202) but in all other cases the statute is silent.

Section 2175, R. C. M. 1921, provides that the penalty of 10% must be collected for the use of the county, and section 2188 provides that the county treasurer must collect 50c on each lot or tract of land separately assessed and that this must be paid to the county to pay the cost of publication. By omitting to make a like provision with reference to the interest on delinquent taxes the legislature evidently intended that the interest should be pro-rated among the various funds.

By an opinion rendered by this office and appearing in volume 9, Opinions of Attorney General, page 54, it was held that interest collected on delinquent hail insurance levies must be placed in the hail insurance fund. I believe for the same reason that the interest collected upon delinquent taxes by the county treasurer, except in those cases when the property has been sold to someone other than the county, the interest should be pro-rated to the various municipalities according to their respective interests in the principal.

It is, therefore, my opinion that interest collected with delinquent taxes by a county treasurer should be pro-rated to the credit of the various funds for which the tax is collected.

Very truly yours,

L. A. FOOT,
Attorney General.