

Counties—Taxation—Tax Sales.

Counties which have acquired title and property on delinquent tax sales are liable for the payment of special improvement district assessments levied by cities for paving in front of such property.

Edward M. Tucker, Esq.,
County Attorney,
Hamilton, Montana.

October 5, 1927.

My dear Mr. Tucker:

It is my opinion that counties which have acquired title to property by delinquent tax sale are liable for the payment of special improvement assessments levied by cities for paving in front of such property.

This conclusion is based upon the fact that the special improvement district statute does not exempt the property of counties from the lien created by the act. Furthermore, our supreme court has held in the case of *City of Kalispell vs. School District No. 4*, 45 Mont 221, 122 Pac 742, that special improvement district assessments are not taxes, and hence constitutional and statutory provisions exempting property from taxation have no application to such assessments. The case above cited involved the property of a school district, and it is my opinion that the same reasoning applies to county property.

Very truly yours,

L. A. FOOT,
Attorney General.