

**Assessors—Assessments—Taxation—Board of Equalization.**

Since the passage of chapter 110, laws of 1927, an assessor may not assess property annually but only biennially.

State Board of Equalization,  
Helena, Montana.

October 7, 1927.

Gentlemen:

You have called my attention to chapter 110, laws of 1927, and requested my opinion whether this chapter is valid, in that it deprives the assessor of the right to assess property annually.

Chapter 110 contemplates that the assessment shall be made in odd numbered years and shall have reference to the value of the property at twelve o'clock noon on the first Monday of March preceding the assessment.

It further provides that this valuation shall constitute the assessed valuation for the year following. This chapter, however, authorizes both the state board of equalization and the county board of equalization to increase or decrease the assessed valuation in any year for the purpose of equalizing the value of property for taxation.

There is nothing in chapter 110 that conflicts with constitutional provisions, and it is my opinion that it is valid and that the assessor has no authority to assess property in even numbered years.

Very truly yours,

L. A. FOOT,  
Attorney General.