

Seed Liens—Statute of Limitations—Liens.

Seed liens are never barred by the statute of limitations.

October 18, 1927.

H. R. Schlytter, Esq.,
Attorney at Law,
Shelby, Montana.

My dear Mr. Schlytter:

You state that the county commissioners desire my opinion as to when seed liens are barred by the statute of limitations.

The statute governing the granting of applications for seed grain are sections 4640 to 4679 R. C. M. 1921. By section 4662 the amount of

the contract for seed grain is made a lien upon all of the real and personal property owned by the applicant, and it is provided that "such lien shall continue in force until the amount specified in such contract, with the interest thereon, shall be fully paid."

Under section 4664 it is made the duty of the county treasurer to enter the amount of the indebtedness for seed grain upon the tax roll as a tax upon all property, real or personal, described in the contract as being subject to the lien, and that the tax shall be collected in the same manner as other taxes are collected.

By section 4677 authority is given to the county commissioners to extend the time of payment of such indebtedness from year to year. I believe it was the intention of the legislature that the lien for seed grain is not governed by the statute of limitations as a contract founded upon an instrument in writing which must be limited to eight years under section 9029.

In my opinion there is no limitation applicable to seed grain liens, but that the board of county commissioners may extend the time of payment of indebtedness in their discretion so long as they see fit, under section 4677, but that the lien exists until the indebtedness is paid under section 4662.

Very truly yours,

L. A. FOOT,

Attorney General.