

Automobiles—Licenses—Motor Vehicles—Taxation.

On request of the owner of a motor vehicle for a receipt or certificate showing the payment of delinquent personal property taxes against it, it is the duty of the county treasurer to segregate the taxes due on the vehicle from taxes due on other personal property owned by such applicant.

November 16, 1927.

R. V. Norris, Esq.,
County Treasurer,
Terry, Montana.

My dear Mr. Norris:

You have requested my opinion as to whether county treasurers must, on a request of an owner of an automobile, segregate delinquent personal property taxes due on said automobile from the taxes due on other personal property belonging to such owner.

Section 2 of chapter 123, laws of 1927, requires the county treasurer

to send the registrar of motor vehicles a list of all owners of motor vehicles "who have not paid the property taxes on such motor vehicles for the current year."

The words "on such motor vehicles" are again used in section 3 of the act, which requires an applicant for the registration of a motor vehicle to present "proof by receipt or certificate of the proper county treasurer" that **such delinquent property tax** has been paid. The nature of the language above quoted indicates, in my opinion, that it was the intent of the act to require delinquent taxpayers to pay the delinquent property tax that has been assessed against an automobile before such vehicle can be registered. It would indeed be a harsh rule that would require the payment of **all** delinquent property taxes that may be owing by the owner of an automobile before such owner may be permitted to procure a license to operate such car on the public highways of this state.

In the absence of a clear indication of such an intent in the act, it is my opinion that the law must be interpreted in accordance with the foregoing views. It therefore follows that the owner of an automobile, against which a property tax has become delinquent, is entitled to receive from the county treasurer a receipt or certificate showing that said delinquent property tax has been paid and it is therefore the duty of the county treasurer to segregate the taxes on the car from other personal property taxes owed by the applicant.

Very truly yours,

L. A. FOOT,
Attorney General.