

**Assessment — Stock — Livestock — Slaughtered Cattle—
Cattle.**

Where an owner of cattle had no pure bred animals listed on the assessment roll for taxation but did have some "three-year-old steers including stock bulls" assessed to him, and two pure bred shorthorn bulls were slaughtered by the livestock sanitary board as tubercular, the basis for indemnity is that provided by subdivision 4 of section 3271, i. e., the minimum assessed value for animals of that class and age.

Same rule applied where animals destroyed were three-year-old steers and owner had only yearling steers assessed to him.

February 10, 1928.

Dr. W. J. Butler,
State Veterinary Surgeon,
Helena, Montana.

My dear Doctor Butler:

You have submitted the following questions:

"We have a claim presented to the livestock sanitary board wherein it shows that an owner had no purebred animals listed on his assessment, but had assessed steers three years old, including stock bulls.

"This particular owner had five tuberculous animals in his herd, which were destroyed, and two of these animals were purebred shorthorn bulls.

"We also have another case wherein the owner had assessed a certain number of yearling steers, but some of the animals destroyed proved to be three-year-old steers.

"In determining the amount of indemnity to be paid the owner in the first case, is the minimum assessed valuation of purebred bulls to be the basis of indemnity, or is the assessed

valuation of the stock bulls to be the basis of indemnity?

“In the second case cited is the minimum assessed valuation of three-year-old steers to be the basis for indemnity, or is the assessed valuation of the yearling steers turned in to be the basis for indemnity?”

It is my opinion that in both cases the stock must be regarded “animals that do not appear on the last assessment roll of the county liable for taxation.” (Subdivision 4, section 3271, R. C. M. 1921.) There is no presumption whatever that because a man has listed for assessment “three-year-old steers including stock bulls” such a description would include purebred shorthorn bulls nor that “yearling steers” would include three-year-old steers.

In both instances, therefore, it is my opinion that the basis for indemnity should be that provided in subdivision 4 of section 3271, namely, the minimum assessed valuation for animals of the class and age such animals would have been at the last past assessment time in the county.

Very truly yours,

L. A. FOOT,
Attorney General.