

Special Improvement Assessments—Assessments—Interest—Delinquent Assessments—Penalties.

Penalty or interest on special improvement district assessments may not be waived, and the interest thereon, when delinquent, is 12% per annum.

March 14, 1928.

Enor K. Matson, Esq.,
County Attorney,
Lewistown, Montana.

My dear Mr. Matson:

You have requested my opinion on the following question:

“Whether or not the city treasurer of the city of Lewistown or the county treasurer of Fergus county in the event he is attempting to collect delinquent assessments in special improvement districts, which assessments became delinquent before the passage of the above act, is authorized or has any authority to rebate the penalty or interest on the delinquent special assessments.”

It is my opinion that under the provisions of section 39 of article V of our constitution, as interpreted in the case of Sanderson v. Bateman, 78 Mont. 235, this question must be answered in the negative.

You have also submitted the following question:

“Whether after special assessments in special improvement districts within the city of Lewistown become delinquent they draw twelve per cent interest or one per cent per month after they become delinquent, the special assessments levied to pay the bonds and the bonds drawing only six per cent interest before a delinquency occurs.”

It is my opinion that under the provisions of section 5251, to the effect that special improvement district assessments must be collected in the same manner and at the same time as other taxes, that the interest rate on delinquent special improvement district assessments is 12% per annum.

Very truly yours,

L. A. FOOT,
Attorney General.