

**Taxation—City Taxes—Collection—County Treasurer.**

A city, though under the commission form of government, may require the county treasurer to collect its taxes when it has not provided for their collection by ordinances.

George W. Padbury, Jr., Esq.,  
County Attorney,  
Helena, Montana.

May 19, 1930.

My dear Mr. Padbury:

You inquire whether it is mandatory upon the county treasurer to collect the taxes of the city of Helena.

This office has held in various opinions that the county treasurer must collect the taxes of a city or town unless in cities of the first, second or third classes they have provided for the collection of said taxes by their ordinances. See Opinions of Attorney General, Volume III, pages 199 and 201, as well as Volume X, page 399.

As I understand it, Helena has repealed its ordinance providing

for the collection of its city taxes by its city treasurer. Therefore, it has no ordinance at the present time which would relieve the county treasurer of his statutory duty to collect city taxes.

Helena is under the commission form of government, but I find nothing in the statutes relating thereto that in any manner changes the duty of the county treasurer to act in this respect.

It is therefore my opinion that it is the duty of the county treasurer to collect the city taxes of the city of Helena, there being no ordinance of the city which provides for the collection of its taxes by its own treasurer.

Very truly yours,  
L. A. FOOT,  
Attorney General.