

Opinion No. 278

**Grain Elevators—Elevators—Taxation
—Personal Property.**

HELD: Where an elevator has been listed for taxation and taxed as personal property and is not claimed by the owner of the land to be real estate, Chapter 125, Laws of 1933, has no application.

July 21, 1933.

You state that it is claimed that, by virtue of Chapter 125, Laws of 1933, the County Treasurer cannot sell an elevator until the taxes are delinquent for four years. You have advised the County Commissioners of your county that such statute does not apply to an

elevator and that they may sell same for delinquent personal property taxes at any time.

It is clear that Chapter 125, as an amendment of Section 2201, Revised Codes of Montana, relates only to real property. It does not relate to a sale but to a redemption of real property. Where an elevator has been listed for taxation and taxed as personal property and is not claimed by the owner of the land to be real estate, this statute has no application.