

tax; whether Chapter 168, Laws of 1935 abolishes the poor tax; under what section of the law a poor tax is now imposed and whether a poor tax illegally collected can be refunded.

The collection of a poor tax is authorized by the provisions of Section 4465, as amended by Chapter 100, Laws of 1931, subdivision 5. Chapter 168, Laws of 1935, does not repeal the poor tax. Rather it provides for the collection thereof.

No facts are stated relative to the refunding of poor taxes illegally collected. Each case, of course, must be considered on its own facts. In general, however, it is our view that taxes illegally collected can be refunded under the provisions of Section 2222. See our opinion to Oscar C. Hauge, dated May 15, 1935 (No. 102, Volume 16.)

I am unable to find any provision in the statutes which exempts Federal Emergency Relief Administration workers, as such, from payment of poor taxes. If they own property, they are subject to such poor tax, which may be levied against them by the county commissioners.

Opinion No. 139.

**Poor Tax—Exemptions—Relief—F. E.
R. A. Workers — County
Commissioners.**

HELD: Federal Emergency Relief Administration workers, if they own property, are subject to poor tax since there is no provision of statute exempting them from payment.

July 16, 1935.

Mr. Wm. R. Taylor
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You have inquired whether persons who are dependent upon the Federal Emergency Relief Administration, are exempt from the payment of the poor