

Opinion No. 234.**Hail Insurance—Taxation—Segregation—Personal Property Tax—County Treasurer.**

HELD: Since hail tax is not a lien on personal property, the owner should be permitted to pay the personal property tax in order to avoid sale thereof, without being required to pay the hail tax at the same time.

January 26, 1936.

Mr. E. K. Bowman
Chairman, Board of Hail Insurance
The Capitol

You have submitted the following:
"The treasurer of Carter county has a taxpayer who does not own

real estate. A personal assessment has been made against his live stock and includes an item for hail insurance. The hail insurance charge is much larger than for the other items. This taxpayer desires to pay the taxes on his live stock and segregate the hail insurance.

"The county treasurer asks if she may accept the payment with the hail insurance segregated."

Nowhere in our hail insurance law is there a provision that the hail insurance tax shall be a lien against personal property. Section 350, R. C. M. as amended by Chapter 40, Laws 1923, as amended by Chapter 54, Laws 1931, provides for a lien on the land of the insured and upon the crop insured, but this appears to be the extent of the lien for the hail tax.

I find no other provision of law making a hail tax a lien upon personal property. In fact, Section 2153, as amended by Chapter 182, Laws 1933, which created the lien upon personal property for personal property taxes, expressly limits the lien to the particular property assessed and provides that the tax upon personal property shall not extend to any other personal property of the owner thereof.

It is possible that segregation should be permitted regardless of that fact, but since the hail tax is not a lien on personal property the owner should be permitted to pay the personal property tax in order to avoid sale thereof, without being required to pay the hail tax at the same time.