

assessed value. This section reads as follows: "To defray the cost of making any of the improvements provided for in this Act, the Board of County Commissioners shall adopt the following method of assessment: The Board of County Commissioners shall assess the entire cost of such improvements against the entire district and each lot or parcel of land assessed in such district to be assessed with the percentage of the whole cost which its assessed valuation as determined by the last preceding assessment roll of the county bears to the total assessed value of all the property in the district; \* \* \*"

In view of the express provisions of this section I should be inclined to the view that personal property is not to be considered. If you are able to submit anything to the contrary, we shall be glad to consider it.

**Opinion No. 254.**

**Rural Improvement Districts—Assessments—County Commissioners.**

HELD: Personal property is not assessed by rural improvement districts.

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February 29, 1936.

Mr. Harold G. Dean  
County Attorney  
Thompson Falls, Montana

Replying to your request regarding the creation of a rural improvement district, I wish to advise that Section 4584, Revised Codes, as amended by Section 2, Chapter 133, Laws of 1929, as amended by Section 1, Chapter 131, Laws of 1935, seems to contemplate that the cost of rural improvement districts should be borne by each lot or parcel of land according to its