

**Opinion No. 211.****Taxes—Special Assessments—  
Redemption.**

HELD: Special improvement assessments are taxes, and as such, subject to Chapter 70, Laws of 1937.

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December 15, 1937.

Mr. George J. Allen  
County Attorney  
Livingston, Montana

Dear Mr. Allen:

You request an interpretation of Chapter 70, Laws of 1937, with respect to the effect of that act on delinquent municipal special improvement assessments.

Chapter 70 speaks of taxes and does not mention assessments. The question then is whether the word "taxes" include such assessments. This question has been answered by the Montana Supreme Court in *State v. McFarlan*, 78 Mont. 156, holding, "The assessments for special improvements fall within the meaning of the word 'tax' and 'taxes' as used in Section 5214, Revised Codes of Montana, 1935." See also *Thomas v. City of Missoula*, 70 Mont. 478; *First National Bank of Glendive v. Sorenson*, 65 Mont. 1.

Therefore, it is plainly the legislative intent that property subject to delinquent special improvement assessments should be redeemed by payment of the original assessment in the same manner as property subject to ordinary city or county taxes.