

**Opinion No. 53.****Hail Insurance—Collection of Tax.**

HELD: Where hail insurance taxes have not been collected and no certificates of tax sale have been issued, including the hail insurance, such taxes may still be collected the same as other taxes and property subject to such tax liens may be sold in order to make collection.

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April 24, 1939.

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

Dear Mr. Bowman:

You have submitted the following:

“An examination of our old delinquent hail insurance accounts, together with a check of them in the county offices, reveals that there are a number of these accounts where all the assessments on the land have

been paid, the hail insurance has either been segregated or disregarded. The original assessment rolls show these charges for hail insurance correctly entered and for some unknown reason collection has never been pushed. No certificate of tax sale has ever been issued including the hail insurance.

"We would like to know if the county treasurers may proceed with the collection of these accounts now and if so, how they would be handled."

No particular facts are stated and therefore our answer must be general in nature. A tax for hail insurance is levied on lands and becomes a lien on the lands against which they are levied, as are other property taxes. Section 351, R. C. M., 1935 provides:

"\* \* \* Such tax levies respectively shall be chargeable to the lands of each taxpayer who shall elect to become subject to this act and shall be extended on the tax roll and collected by the officers charged with such duties in the manner and form as are other property taxes and if not paid shall be a lien on the lands against which the same are levied as are other property taxes. \* \* \*"

The county treasurer in each county is required to collect such liens in the same manner as other property taxes are collected. Section 354 Id., states:

"The county treasurer in each county in the state shall collect all levies made under this act in the same manner as other property taxes are collected \* \* \*."

We see no reason why county treasurers should not make such corrections in their records as may be necessary and to proceed with the collection of such taxes, as other taxes. The property subject to such liens may still be sold, if necessary, in order to obtain collection. We think the matter should be treated the same as the collection of other taxes. See Volume 11, Opinions of Attorney General, 158.