

No. 269

**CATTLE, slaughter of—LIVESTOCK**

**Held:** The appraised value to be used as the basis of payment is regulated by the provisions of Section 3271, Revised Codes of Montana, 1935, i. e., on a basis of 75% of the animal's full assessed valuation as such full assessed valuation is fixed on the completion of the assessment roll on the second Monday in the month of August next preceding the killing by the tax-assessment records of the county liable in part for any indemnity to be paid on said animal.

October 15, 1941.

Dr. W. J. Butler  
State Veterinary Surgeon  
Livestock Sanitary Board  
Helena, Montana

Dear Dr. Butler:

You have submitted the following:

"When a stockgrower purchases an animal and adds that animal to his herd and such animal, previous to its being assessed in the name of the present owner, is found diseased and condemned by this Department, is the appraised value, which is to be used for the basis of payment of indemnity, the assessed value of similar animals as found on the assessor's roll in the name of the previous owner, or is it to be the assessed value of similar animals as found on the assessor's rolls in the name of its present owner?"

It is my opinion the appraised value to be used as the basis of payment is regulated by the provisions of Section 3271 of the Revised Codes of Montana, 1935, i. e., on a basis of 75% of the animal's full assessed valuation as such full assessed valuation is fixed on the completion of the assessment roll on the second Monday in the month of August next preceding the killing by the tax-assessment records of the county liable in part for any indemnity to be paid on said animal. (See also Reports & Official Opinions of Attorney General, Volume 9, page 157.)

Sincerely yours,

JOHN W. BONNER  
Attorney General