

1997, Revised Codes of Montana, 1935, also makes the same provision, and makes an exception as provided for in the next section of the codes.

Section 2 of Article XII of the State Constitution, provides property which is exempt as referred to in Section 1 of Article XII, and Section 1998, Revised Codes of Montana, 1935, also provides exemptions, as theretofore provided in the Constitution, and as referred to in Section 1997, Revised Codes of Montana, 1935.

A reference to the exemptions provided in the Constitution and the Codes demonstrates it does not cover property merely because it is "frozen" by the United States government, by reason of the exigencies of war.

Section 1 of Chapter 72, Laws of 1937, declares motor vehicles to be assessable for taxation on the first day of January in each year, and also provides this to be the time of assessment for tax purposes for motor vehicles in stock, in dealers' possession or in dead storage, as well as in use.

It is therefore my opinion that the automobiles in question, if in your county on the first day of January in a given year, are subject to assessment and payment of taxes, irrespective of the fact the dealer may not sell them by reason of the regulations of the United States government.

Sincerely yours,  
R. V. BOTTOMLY  
Attorney General

**Opinion No. 148.**

**Taxation—"Frozen" Personal Property  
—Automobiles.**

Held: Automobiles in dealer's hand, which he is unable to sell, by reason of being "frozen" by United States government, is subject to assessment and taxation.

October 21, 1943.

Mr. Denzil R. Young  
County Attorney  
Fallon County  
Baker, Montana

Dear Mr. Young:

You ask my opinion whether automobiles owned by and in possession of a dealer, but which may not be sold, by reason of being "frozen" by the United States government, are subject to assessment and collection of taxes.

Section 1 of Article XII of the State Constitution, provides for taxation of all property, except that specifically provided for in said article, and Section