

Opinion No. 37.**Assessment Roll—Taxation—Elections
—Highway Debenture Election—
County Clerk.**

Held: The words, "taxpayers whose names appear on the last preceding completed assessment roll," as used in Chapter 217, Laws of 1943, include taxpayers on realty, personal property, and motor vehicles.

April 5, 1943.

Mr. Sam W. Mitchell
Secretary of State
State Capitol
Helena, Montana

Dear Mr. Mitchell:

You have informed me Mr. R. D. McCurdy, County Clerk and Recorder, Powder River County, Broadus, Montana, has inquired of you if the words, "taxpayers whose names appear on the last preceding completed assessment roll," as used in Chapter 217, Laws of 1943, include taxpayers on realty, personal property and automobiles.

Section 15 of Chapter 217, Laws of 1943, contains the provision above quoted. Section 2 of Article IX of the Montana Constitution provides that, if a question submitted to the voters concerns the creation of any debt or liability the voters thereon—in addition to possessing the ordinary qualifications—must be taxpayers whose names appear on the last preceding completed assessment roll. The term "assessment roll" does not appear elsewhere in the Constitution, nor is the term defined in any of the statutes of this state. However, Section 2048, Revised Codes of Montana, 1935 places upon the assessor the duty of preparing an assessment book with appropriate headings, in which must be listed all property within the county, both real and personal. The section specifically requires the listing of "all personal property." Although motor vehicles are now assessable on a date

different from that applying to other property, their classification as personal property is not affected thereby.

It is therefore my opinion the words, "taxpayers whose names appear on the last preceding completed assessment roll," as used in Chapter 217, Laws of 1943, include taxpayers on realty, personal property, and motor vehicles.

Sincerely yours,
R. V. BOTTOMLY
Attorney General