

essor to adopt values fixed by the State Board for the assessment of property which is owned within the county and purely local in its character?

The powers and duties of the State Board of Equalization in the field of local property assessment are set out in the State Constitution and statutes, and have been construed by our Supreme Court.

Article XII, Section 15 of the Constitution of Montana provides in part as follows:

“ . . . The state board of equalization shall adjust and equalize the valuation of taxable property among the several counties, and the different classes of taxable property in any county and in the several counties and between individual taxpayers; supervise and review the acts of the county assessors and county boards of equalization; change, increase, or decrease valuations made by county assessors or equalized by county boards of equalization; . . . ”

The identical wording of the constitutional provision is carried forward into Section 84-708 (see subsection 5), Revised Codes of Montana, 1947, which implements the constitutional mandate and places further powers and duties in the board.

In the case of *State v. Jacobson*, 107 Mont. 461, 86 Pac. (2d) 9, our Supreme Court had before it the question whether a County Clerk could refuse to make a change in a local realty assessment ordered by the State Board of Equalization. The court stated the rule of law as follows:

“Under the constitutional provision quoted (Section 15, Article XII), the State Board of Equalization exercises supervisory power over the acts of county assessors and county boards of equalization, and has power to increase or decrease valuations made by them.”

The law has thus been clearly stated by our Constitution, our legislature, and our Supreme Court.

**Opinion No. 30**

**Taxation—State Board of Equalization—Power to Increase or Decrease Local Assessments.**

HELD: The State Board of Equalization has power to increase or decrease valuations made by county assessors or county boards of equalization.

July 21, 1955.

Honorable J. S. Brenner, Chairman  
Special Joint Committee on Taxation  
Montana State Senate  
State Capitol Building  
Helena, Montana  
Dear Senator Brenner:

You have asked my opinion upon the following question:

Does the State Board of Equalization have mandatory power to control and compel a county as-

It is therefore my opinion that the State Board of Equalization has power to increase or decrease valuations made by county assessors or county boards of equalization.

Very truly yours,  
ARNOLD H. OLSEN  
Attorney General