

VOLUME NO. 40

OPINION NO. 64

CITIES AND TOWNS - Special improvement districts--
collection of assessments, when;
SPECIAL IMPROVEMENT DISTRICTS - Collection of assess-
ments, when;
TAXATION - Special improvement districts--collection of
assessments, when;
MONTANA CODE ANNOTATED - Sections 7-12-4188, 15-16-103.

HELD: The City of Belgrade is required to make
semiannual collections of special improvement
district assessments only when both of the
following conditions are met: (1) The SID
bond specifies annual interest payments, and
(2) the bond was issued after July 1, 1981.

28 August 1984

William A. Schreiber
City Attorney
5 North Broadway
Belgrade MT 59714

Dear Mr. Schreiber:

You have asked my opinion on a question I have phrased
as follows:

Pursuant to section 15-16-103, MCA, is the City of Belgrade, which collects its own special improvement assessments, required to make semiannual collections instead of annual collections?

The statutes that answer your question come from two separate titles and must be reconciled. In order to do this, we must apply several basic principles of statutory construction.

[L]egislative intent must first be determined from the plain meaning of the words used; and if the language is plain, unambiguous, direct and certain, the statute speaks for itself. All provisions of a statute shall be given effect, if possible. [Citation omitted.] This Court presumes that the legislature would not pass meaningless legislation; and must harmonize statutes relating to the same subject, giving effect to each. [Citation omitted.]

Crist v. Segna, 38 St. Rptr. 150, 622 P.2d 1028, 1029 (1981).

When specific statutory language conflicts or is inconsistent with general statutory language, the specific statutory language will prevail to the extent of any repugnancy. [Citation omitted.]

Ingram-Clevenger, Inc., v. Lewis and Clark County, 38 St. Rptr. 1696, 636 P.2d 1377, 1374 (1981).

The two statutes that deal directly with the collection of assessments for special improvement districts are sections 7-12-4188 and 15-16-103, MCA. The former statute requires that SID assessments be paid annually, with a provision for a deferral of half the payment for six months at the option of the municipal governing body. The latter statute requires that SID assessments be paid in two installments in cases where a specific type of SID bond has been issued. That bond must: (1) specify annual interest payments, and (2) have been issued after July 1, 1981. Both of these conditions must be met. Harmonizing these two statutes, I conclude that semiannual payments of SID assessments are only

required when the SID bond involved meets the two requirements of section 15-16-103, MCA. Your question implies that if a city collects its own SID assessments it may be distinguished from other cities on the issue of annual versus semiannual payments. I do not agree.

THEREFORE, IT IS MY OPINION:

The City of Belgrade is required to make semiannual collections of special improvement district assessments only when both of the following conditions are met: (1) The SID bond specifies annual interest payments, and (2) the bond was issued after July 1, 1981.

Very truly yours,

MIKE GREELY
Attorney General