

Opinion No. 14-1356

October 5, 1914

BY: FRANK W. CLANCY, Attorney General

TO: Mr. Ed. Seely, Motley, Minnesota.

TAXATION.

United States land patented January 7, 1913, not taxable for that year.

OPINION

{*219} I have received your letter of the 30th ult., in which you inquire whether you were properly assessable in 1913 upon land for which you received a patent, dated January 7, 1913.

By Section 6 of Chapter 84 of the Laws of 1913, under which chapter the assessment for that year was made, it is distinctly provided that lands, entered or purchased under any act of congress, shall not be subject to taxation until patent therefor has been issued, except in cases where the issuance of patent has been delayed by the neglect or default of the entryman or purchaser, or of his assigns, your homestead was, therefore, not assessable.

You further say in your letter, that you did not own the other land until September 15, 1913. This is not quite clear, but I assume that you must have purchased some other land on that date, and you want to know whether that is taxable or not. If you did not get title to the land until September, I do not understand how the assessor could have assessed that land to you in the previous spring. However that may be, the land is subject to tax, and if it were not assessed in the name of the previous owner, that is unimportant. The land is responsible for the tax and the tax must be paid by somebody. It would be advisable for you to pay the tax on that land, as any refusal to do so, even if you are successful, would only result in the making of a new assessment for that year, and the tax would then have to be paid anyway.