

**OPINION**  
**49-177**

February 23, 1949            (OPINION)

TAXATION

RE:   Extension of Discount

This office is in receipt of your letter of February 19 relative to the above entitled matter and contents of same have been noted.

Senate Bill No. 239 is an amendment of Section 57-2009 of the North Dakota Revised Code of 1943. The amendment is short and provides as follows:

Whenever the county commissioners, by resolution, determine that an emergency exists in any county by virtue of weather or other catastrophe they may extend the discount period to March 15, 1949."

The first question is whether or not this is intended to and does include personal property taxes. Our answer is no, since the discount applies only to taxes of real estate.

Your second question is whether in any county where the commissioners have taken action, the penalty for non-payment of taxes of personal property between March 1 and March 15 is extended. Our answer is no for the reason that the discount never did apply to personal property taxes.

Your third question is whether or not the extension of the discount automatically prevents the penalty of March 1st.

There may be some doubt as to the effect of this law on this proposition. The purpose of this emergency measure was to extend the discount period of real estate taxes from February 15 to March 15 in counties where the commissioners, by resolution, had taken action; and it could be argued that it was the intention of the Legislature to give the same right to those who paid between February 15 and March 15 as was extended to those who paid on or before February 15.

However, since the law is silent as to the penalty, we are rather inclined to the view and it would be our opinion that unless the real estate taxes are paid prior to March 1st the penalty would attach on that date.

WALLACE E. WARNER

Attorney General