

**OPINION
45-289**

March 14, 1945 (OPINION)

TAXES

RE: Liability of Property of One Spouse for Taxes of the Other

You inquire in your letter of March 12 whether the wife's personal property is liable for the delinquent personal property taxes of her husband and whether the sheriff can seize any part or portion of the wife's property by way of levy, for delinquent personal property taxes due from the husband.

Under section 14-0708 of the North Dakota Revised Code of 1943, the separate property of the husband is not liable for the debts of the wife and the separate property of the wife is not liable for the debts of her husband, but is liable for her own debts, contracted before or after marriage.

In view of the fact that the husband and wife may own and hold property in their own right, separate and apart from their status as husband and wife, and may contract separately, and are not liable for debts incurred by one of the parties, except while living together, for necessary household supplies of food, clothing, and fuel and shelter for themselves and family and for the education of minor children, it is the opinion of this office that the separate property of the wife is not subject to levy for the delinquent personal property taxes of the husband. If the property of the wife has been assessed separately as her property, and is her property, then it can not be subjected to levy for nonpayment of the personal property taxes of the husband.

NELS G. JOHNSON
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