

**Opinion No. 424.****County Land—Tax Deed Land, Sale of  
by County—Published Notice, Sufficiency Thereof.**

HELD: Chapter 65, Laws of 1933, requires that published notice of sale shall be sufficient to describe the lands to be sold.

January 23, 1934.

You have requested my opinion whether certain publications made by the board of county commissioners, as required by Chapter 65, Laws of 1933, are sufficient. Section 1 of the Act provides: "Whenever the county shall acquire any land by tax deed, it shall be the duty of the board of county commissioners \* \* \* to make and enter an order for the sale of such lands at public auction, \* \* \* provided, however, that thirty days' notice of such sale shall be given by publication in a newspaper printed in the county \* \* \*. It (such notice) shall describe the lands to be sold, the appraised value of same and the time and place of sale, \* \* \*."

Some of the notices published by the county commissioners read as follows:

"HENNEPIN ADDITION TO  
GREAT FALLS

"1304 lots in Hennepin addition to Great Falls. Valued at \$1 per lot."

"HOSSACK ADDITION

"290 lots in Hossack addition. Valued at \$1 per lot."

It is apparent that these statements do not describe any particular lot in either the Hennepin or the Hossack Additions and in my opinion do not "describe the lands to be sold." In fact, they do not describe anything. Evidently the purpose of the notice is to apprise the public of the property to be sold so that an inspection may be made by prospective purchasers in anticipation of placing bids thereon at the time of the sale. For a discussion of the question of the particularity of description necessary in cases of tax sales, see 61 C. J. 1183. The principles there stated are applicable.