

Opinion No. 293.**Taxation—Tax Deed, Notice of Application For—Counties—Mines and Mining.**

HELD: The county may not publish a notice of application for tax deed covering a number of disconnected or non-contiguous mineral reservations belonging to the same owner; notice must be given as to each separate tract.

May 27, 1936.

Mr. A. D. Baker
County Attorney
Ryegate, Montana

You inquire as to whether or not one notice of application for a tax deed can cover a number of tracts in the county where same are disconnected or non-contiguous and belong to the same owner, and, particularly, you inquire as to mineral reservations.

I do not think that the separate tracts can be included in one notice. The Supreme Court has held in a number of cases that disconnected tracts may not be sold for taxes en masse. (*Lindeman v. Pinson et al.*, 54 Mont. 466; *Horsky v. McKennan et al.*, 53 Mont. 50.) The present statute in relation to notice is contained in Section 2209, R. C. M. 1921, as amended by Chapter 190 of the Laws of 1933. The notice not only requires the date when the applicant will apply for a tax deed but the date of the tax sale, the amount of the property sold, the amount for which it was sold, the amount due and the time when the right of redemption will expire or when the proper purchaser will apply for a tax deed. A full compliance with the statute in relation to notice is necessary for the county as well as private individuals. (*Tilden v. Chouteau County*, 85 Mont. 398.) The notice must be given as provided for in the statute. (*Small v. Hull et al.*, 96 Mont. 525.)

There appears to be no way in which the county can comply with the statute except by giving notice as to each separate tract.