

Opinion No. 95.**Counties—Leased Property—Distribution of Proceeds.**

HELD: Proceeds of property leased by the county must be distributed according to the provisions of Chapter 152, Laws of 1937.

April 30, 1937.

Hon. S. L. Kleve
State Examiner
The Capitol

Dear Mr. Kleve:

You have inquired as to how the proceeds of property acquired by tax deed shall be distributed, in view of Chapter 152, Laws of 1937. Inasmuch as Chapter 152 covers only property leased by the county, the distribution of the proceeds of property otherwise dealt with than by lease is not involved, and distribution in such cases should be made as heretofore pointed out in our opinions No. 184 and 310, Volume 16, Opinions of the Attorney General.

So far as property leased is concerned, distribution must be made according to said Chapter 152, as that chapter is the last word of the legislature on the subject. It will be noted that the property affected is not only property acquired by tax deeds but property "however acquired" and that phrase is broad enough to include all property, even personal property, when leased.

While it is apparent that the legislature, in reviving Section 4465.27, R. C. M. 1935, by amending it, as provided in said Chapter 152, had in mind the authorization of long term leases on coal lands, since the first part of the chapter is copied verbatim from said section amended, we cannot say that the legislature did not intend to do what it actually did; therefore, Section 4465.27 is revived so far as leased property is concerned.