

are required by this section. We think it may be possible to so word a notice of application for tax deed to show all of these things and meet the requirements of the statute. Compare Vol. 16, Opinions of the Attorney General, 297.

If the owner or persons interested in each tract can obtain from the notice the information required by Section 2209, we see no objection if it also contains information concerning tracts in which other persons are interested.

Opinion No. 108

Taxation—Tax Deed—Notice of Application For—Joinder Several Tracts in One Notice.

HELD: In notice of application for tax deed a county may include in one notice more than one tract of land provided the requirements of Section 2209 are met and each owner or person interested can obtain from the notice the information required by this section.

July 27, 1939.

Mr. Oscar C. Hauge
County Attorney
Havre, Montana

Dear Mr. Hauge:

You have inquired whether in making application for tax deeds the county may include in one notice several tracts owned by different individuals.

The requirements of tax notice are set out in Section 2209, R. C. M., 1935. If the tracts are segregated so as to show that the property has been sold for delinquent taxes, the date of sale, the amount of 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 purchaser will apply for a tax deed and all things required by Section 2209, we see no reason why several tracts may not be included in one notice. The form given in your letter, while similar to the form set out in the statute, does not state (1) that the tracts have been sold for delinquent taxes; (2) does not give the date of sale; (3) does not show the amount of property sold; and (4) does not show the amount for which the several tracts were sold, all of which