

## Opinion No. 168.

**Taxation—Delinquent Taxes, Redemption from Tax Sales—Payment in Part—Penalty and Interest—Chapter 54, Laws 1937—Chapter 11, Laws 1939.**

HELD: A delinquent taxpayer may redeem real estate from each tax sale by paying the original tax and subsequent taxes until another sale is held, and until February 1, 1941, without penalty and interest, and he need not at the same time redeem from other tax sales.

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November 21, 1939.

State Board of Equalization  
The Capitol  
Helena, Montana

Gentlemen:

Some confusion has arisen as to when a delinquent taxpayer may pay part of his delinquent taxes without

penalties and interest, without paying all of them. In certain instances this may be done and it is the purpose of this opinion to point out when this exception to the general rule prevails.

A delinquent taxpayer on real estate may pay the original tax without penalty and interest, providing he pays the tax for the year on which a sale of his property has occurred, together with all subsequent taxes assessed on this property until another sale of the property has occurred.

Prior to the taxes for the year 1937 the land was sold the first time the taxes became delinquent and thereafter it was not usually sold again. Commencing with the year 1937 the law commanded a sale each year.

To illustrate: If the taxpayer's lands became delinquent in the year 1935 they were sold and the subsequent tax levied for 1936 with no sale. If his taxes were delinquent for the year 1937 the land was again sold and if again delinquent in 1938 the land was again sold. The taxpayer, therefore, may pay the taxes for the years 1935 and 1936 without paying penalty and interest and without paying the taxes for the years 1937 and 1938, but he cannot pay the taxes for the year 1936 without paying 1935 without penalty and interest. At a later date, if he so desires, he may then pay the taxes for the year 1937 without paying the taxes for the year 1938. All of these payments, when made in conformity with this memorandum, may be made without penalty and interest. This will continue to be the rule until February 1, 1941.