

## No. 296

**TAXATION—REDEMPTION FROM TAX SALE—  
RIGHT OF PRIOR CERTIFICATE HOLDER**

**Held:** The purchaser of real estate at a tax sale is the owner and holder of such an interest and lien as will qualify him, under the provisions of Section 2211 of the Revised Codes of Montana, 1935, as amended by Chapter 17 of the Laws of 1941, to redeem from subsequent tax sales of said real estate.

November 18, 1941.

Mr. Leonard A. Schulz  
County Attorney  
Beaverhead County  
Dillon, Montana

Dear Mr. Schulz:

You have requested my opinion on the following statement of facts:

“One A purchased a tract of real estate sold for delinquent taxes in the year 1925, and thereafter paid the subsequent taxes assessed against said lands for a period of about four years; then in 1930 one B purchased the same tract for delinquent taxes then a lien against said property, and thereafter paid the subsequent taxes assessed against said land for the period of about five years; in 1941 one C purchased the same tract for delinquent taxes assessed against the same during the years 1936 to 1940, inclusive. The said A has now offered to redeem the property from the two subsequent sales. I wish to know if A can redeem from such sale by tendering the amount for which the land was sold to B and C, plus the amount of the subsequent taxes which may have been paid by said parties, and interest.”

Section 2211 of the Revised Codes of Montana, 1935, as amended by Chapter 17 of the Laws of 1941, governs the redemption of real estate from tax sale. Among other things, it is provided a person, firm, co-partnership, corporation, or association who shall own or hold a “mortgage or other lien against or have any interest in such property” may make redemption and payment.

The purchaser of real estate at a tax sale certainly becomes the owner and holder of an interest in the land sold when certificate of sale is given to him; and when he files the same he becomes the holder of a lien on said land. See Sections 2194 and 2197 of the Revised Codes of Montana, 1935. Accordingly, the purchaser referred to as A has the right to redeem from the subsequent sales to B and C.

It is my opinion the purchaser of real estate at a tax sale is the owner and holder of such an interest and lien as will qualify him, under the provisions of Section 2211 of the Revised Codes of Montana of 1935, as amended by Chapter 17 of the Laws of 1941, to redeem from subsequent tax sales of said real estate.

Sincerely yours,

JOHN W. BONNER  
Attorney General