

Taxes, Publishing Delinquent List of Lands Theretofore Sold to the County. Delinquent Taxes, List Includes Land Theretofore Sold to the County.

Where a county has purchased property for delinquent taxes, such property must thereafter, until the county has secured a deed therefor, be published in the delinquent tax list, but need not be offered for sale at the time of sale of delinquent property.

Helena, Montana, December 13, 1909.

Hon. J. W. Speer,
County Attorney,
Great Falls, Montana.

Dear Sir:

I am in receipt of your request for an opinion on the following proposition:

Is it necessary for the county treasurer to include in the published list of delinquent taxes lands for which the county has a tax certificate for the year 1908, or for some previous year?

Section 2629, revised codes, provides that on or before the last Monday of each year, the county treasurer must publish the delinquent real estate and personal property tax list, which must contain the names of the persons and a description of the property delinquent.

Section 2678, revised codes, provides that in cases where property assessed for taxes is purchased by the county, that it must be assessed the next year for taxes in the same manner as if it had not been so purchased.

Therefore, property purchased by the county in 1908 must be assessed this year in the name of the original owner the same as it was last year.

The original owner still has an equity in such property, and as the object of requiring a description of the property in the delinquent list is to notify the owner of the land that the taxes thereon are delinquent, it follows that there is as much reason and necessity for including such property in the list of delinquent property as there is for including property which has not theretofore been sold at tax sale.

Laws relating to the sale of property for taxes are strictly construed, and, in our opinion, the only safe course to follow is to publish in the delinquent list all property theretofore sold to the county and for which the county has not yet received a tax deed.

It is true that the latter part of said section 2678 provides that such property

"must not be exposed for sale, and the sale thereof, under such assessment, must be adjourned until the time of the redemption, under the previous sale, shall have expired."

In our opinion this clause does not mean that the property shall not be advertised in the delinquent tax list, but means simply that on the date of sale fixed in said delinquent list the county treasurer shall not offer or expose said property for sale.

Very truly yours,
ALBERT J. GALEN,
Attorney General.