

**Taxes Delinquent, Division Of. Redemption Delinquent
Taxes, Division Of. Penalty Delinquent Taxes, Division Of.
State Auditor, Duty Of, Redemption Money. State Treasurer,
Duty Of, Redemption Money.**

Neither the state auditor nor the state treasurer has any primary duty to perform in the division of money received for delinquent taxes. If division thereof is not properly made the state examiner should act.

February 2, 1912.

Hon. Charles M. McCoy,
State Auditor,
Helena, Montana.

Dear Sir:

I am in receipt of your letter of the 31st ult., submitting a letter from a city clerk of Billings, Montana, relating to the method of dividing redemption money, etc., paid in settlement of delinquent taxes.

I do not understand that either the State Auditor's office or the State Treasurer's office has any duty to perform with the original division of these delinquent taxes or the redemption money received therefor, but that the same primarily belongs to the county officials. If any error occurs therein so that either the city, the county or the state is not getting its just proportion, it is a matter to be first considered by the state examiner. Hence, if any city desires to take issue with the division made it should call the matter to the attention of the state examiner who would make investigation thereof.

Sec. 3356, Rev. Codes, which is a much later act than Sec. 2681, seems to give specific directions as to the manner in which such money should be divided. However, if the state examiner is in doubt as to the meaning of this law we are ready at any time to give him

what assistance we may be able in its construction, upon a request being made therefor.

Very truly yours,

ALBERT J. GALEN,

Attorney General.