

Taxes, Sale of Property for Delinquent. County, Purchaser at Delinquent Tax Sale. Delinquent Taxes, Fees of County for Making Duplicate Certificate. Redemption From Tax Sale When County Purchaser, What Fee to Be Paid.

When there is no purchaser in good faith for property sold for delinquent taxes and the county becomes the purchaser, no charge must be made for duplicate certificate, and, as the county was not, and could not, be charged with the fifty cents fee provided for by Sec. 2638, the redemptioner would not be required to pay this fee.

February 25, 1911.

Hon. C. E. Kumpe,
State Examiner,
Helena, Montana.

Dear Sir:

Your letter of February 24th, 1911, has been received, requesting my opinion upon the following proposition, to-wit:

When delinquent property has been sold for taxes and the county becomes the purchaser and subsequently the owner redeems his property, is the county entitled to charge him fifty cents for making out the duplicate certificate provided for in Section 2638, Revised Codes?

In reply, I will say, that Section 2638 of the Revised Codes provides, that when there is no purchaser in good faith for the property, the whole amount of the property assessed must be struck off to the

county as the purchaser and the duplicate certificate delivered to the county treasurer and filed by him in his office. No charge must be made for the duplicate certificate when the county is the purchaser; and in such case the county treasurer must make the entry "Sold to the County" on the duplicate assessment book opposite the tax, and he must be credited with the amount thereof in the settlement.

The purchaser is entitled to redeem upon paying to the county within the time prescribed by law the amount of the tax, interest, and costs, but as the county was not charged and could not under the statute be charged with the fifty cents for the duplicate certificate, the redemptioner would not be required to pay this fee.

The fees which are permitted to be charged are of purely statutory regulation, and while there is no reason why the statute should not provide that the county should be entitled to collect this additional fee of fifty cents from the person redeeming the property, yet it does not so provide and expressly exempts the county from such charge and is therefore not a charge which the county has a right to collect from the owner of the property at the time he redeems from the tax sale.

Yours very truly,

ALBERT J. GALEN,

Attorney General.