

**Delinquent Taxes, Interest on. Interest, on Delinquent Taxes. Tax Sale, Redemptioner. Redemptioner, From Tax Sale.**

Under the provisions of Section 2622, after taxes become delinquent, the county treasurer must collect for the use of the county an additional ten per cent; after publication of delinquent list and before sale, an additional fifty cents on each parcel assessed, and after sale, in addition to the above sums, one per cent per month from date of sale until property is redeemed.

Except on personal property, a redemptioner is not required to pay interest on taxes between the time of delinquency and date of sale.

March 26, 1915.

Hon. Edward F. Fisher,  
County Attorney,  
Wibaux, Montana.

Dear Sir:

I am in receipt of your recent letter, submitting the following questions:

“First. Is the County Treasurer authorized to collect interest upon delinquent taxes, in addition to the percentage, from the date of delinquency until the date of sale, and the recording of the certificate of sale, as provided in Section 2644?

Second. Where real estate is not sold for delinquent and unpaid taxes, may the treasurer collect interest at one per cent addition for each month from the date such taxes first become delinquent?

Third. Where taxes become delinquent and real estate is sold for the collection of the same, should said lands be sold to pay accrued interest to the date of sale, and such interest be included in the certificate of sale?

Fourth. In any event, is a redemptioner from a tax sale required to pay interest on the taxes between the time of delinquency and the date of the sale?”

The answer to these questions may be found in the language of the statutory provisions relating to the collection of property taxes. Section 2622 provides that after taxes become delinquent, the county treasurer must collect for the use of the county an additional ten per cent. If payment be made before the publication of the delinquent list, the amount of the tax, together with the ten per cent penalty, is all the tax payer is required to pay. After the publication of the delinquent list, and before a sale of the property is had, the tax payer is required to pay the taxes, the ten per cent penalty and fifty cents on each lot, piece or tract of land, separately assessed, and on each assessment of personal property, as provided in Section 3625, Revised Codes. After a sale of the property is had, the tax payer, in addition to the ten per cent penalty, and the amount specified in said Section

2635, must pay one per cent for each month that elapses from the date until the property is redeemed. A redemptioner is never required to pay interest on taxes between the time of delinquency and the date of the sale, except upon taxes on personal property when no lien on real estate exists. That is to say, when personal property is seized and sold for taxes due thereon, when in the language of Section 2668, interest at the rate of one per cent per month must be collected on such delinquent taxes from the time when they were first delinquent until paid.

Yours very truly,

D. M. KELLY,

Attorney General.