

Tax Deed—Time of Application Therefor—No Limitation Upon—Certificate of Sale—Treasurer May Issue Second or Third.

No limitation upon time within which purchaser of property at tax sale may apply for tax deed. Treasurer is authorized to issue a second or third certificate of sale to subsequent purchaser.

March 3rd, 1919.

Mr. Joseph C. Tope,
County Attorney,
Terry, Montana.

Dear Sir:

Replying to your letter of March 1st, 1919, I beg to advise that in my judgment there is no limitation upon the time within which a purchaser of property at a tax sale may apply for a tax deed. Sec. 2651 of the Codes as amended by Chapter 33 of the 1917 Session Laws requires only that the purchaser must serve a certain notice "thirty days previous to the expiration of the time for redemption or thirty days before he applies for a deed." The statute, however, imposes no limitation upon the time when he must apply for a deed.

In my opinion, however, you are in error in your conclusion that the County Treasurer is not authorized to issue a second or third certificate of sale. The whole purpose of the law providing for the sale of property for delinquent taxes is to enable the County to collect the money for all taxes upon real estate which have become delinquent. The certificate of tax sale provided for in Section 2641 is merely a certificate setting forth certain informal matters such as the name of the person assessed, description of the land, the amount paid, the amount of assessment and the time when the purchaser is entitled to a deed. If the purchaser of land at a delinquent tax sale desires to protect his rights so that he may eventually get a tax deed, it is incumbent upon him to pay the tax each succeeding year. If he does not do so the land must be sold and the Treasurer should issue certificates to the subsequent purchaser.

It occurs to me that the answer to your last question disposes of much of the apparent difficulty involved in your first question. The fact that the land will be sold each year for delinquent taxes will certainly result in compelling the holder of a tax certificate to apply for his tax deed without unnecessary delay, after the expiration of the three year period.

Respectfully,

S. C. FORD,

Attorney General.