

**Taxation—Delinquent Taxes—Personal Property — Redemption—Apportionment.**

Section 2211, Revised Codes of 1921, construed as requiring the County Treasurer to apportion personal property taxes among different pieces of real estate sold for delinquent taxes upon a redemption of a portion of the real estate.

S. G. Manning, Esq.,  
County Attorney,  
Wibaux, Montana.

My dear Mr. Manning:

You have requested my opinion upon the following question:

"It seems that in making the sale for delinquent taxes for the year 1919, the County Treasurer singled out one of the pieces of land mentioned and attached to it all of the personal property taxes.

"Will it be necessary, under the law, for the County Treasurer of Wibaux county to apportion the personal property tax? And must personal property taxes be made a lien upon all of the real property owned by the taxpayer on the first Monday in March of each year?"

From the facts that you have submitted, it appears that a person is desirous of redeeming certain described property situated in Section 4, T. 12 N., R. 59 E. It further appears that this property was sold in 1919, 1920 and 1921 for delinquent taxes and that the owner of the property at that time also owned real estate situated in Section 9 of the same township and range, and that all of the personal property taxes of the owner were attached to the land in Section 4.

The land in Section 9, it appears, was sold at the same time as the land in Section 4 and was subsequently redeemed.

The statute relative to the matter of apportioning the tax is found in Section 2211, which provides as follows:

"Whenever any person or corporation shall desire to redeem from a tax sale, or to pay any tax upon any lot, piece, or parcel of real estate which said person or corporation shall own or hold a mortgage or other lien against, or have any interest in, it shall be the duty of the County Treasurer of the county in which such real estate is situated to permit such redemption or payment; and in case the said real estate shall have been assessed or sold, together with other real estate, or in case the tax assessed against any other property shall be a lien thereon, then it shall be the duty of the said County Treasurer to compute and apportion the tax that should have properly been assessed against the said real estate sought to be redeemed, or upon which the taxes are sought to be paid, if the same had been separately assessed. Any personal tax which is a lien upon said real estate shall be likewise computed and apportioned, and upon the payment of the amount ascertained by said computation and apportionment to the said County Treasurer, such real estate shall be discharged from the lien of all taxes levied and assessed against the same for the year in which the payment or redemption was made."

The section of the statute makes it necessary for the County Treasurer to apportion the personal property tax when only a part of the real estate that was sold is sought to be redeemed.

It is, therefore, my opinion that the County Treasurer, under the facts that you have submitted, must apportion the personal property tax.

Very truly yours,

WELLINGTON D. RANKIN,  
Attorney General.