

**Taxation—Redemption—Tax Sale—Delinquent Taxes.**

Chapter 63, laws of 1923, does not conflict with the provisions of section 2233, R. C. M. 1921, as to the redemption of property where the delinquency occurred after March 1, 1923, the date chapter 63 took effect.

R. M. Hattersley, Esq.,  
County Attorney,  
Conrad, Montana.

July 1, 1925.

My dear Mr. Hattersley:

You have submitted to this office for an opinion the question whether chapter 63, laws of 1923, is in conflict with the provisions of section 2233, R. C. M. 1921, so as to permit the redemption of property from tax sale without paying subsequent assessments, costs, fees and interest.

Chapter 63 provides:

“That from and after the passage and approval of this act, any person having an interest in real estate *heretofore* sold for taxes to any county, or which has been struck off to such county when the property was offered for sale, and no assignment of the certificate of such sale has been made by the county making such sale, shall be permitted to redeem the same by paying the original tax plus seven per cent interest from the date of sale.”

This act repealed all acts in conflict therewith, and took effect on March 1, 1923. It does not expressly repeal section 2233, R. C. M. 1921.

Section 2233 is as follows:

"In case property is sold to the county as purchaser, pursuant to section 2191 of this code, and is subsequently assessed, pursuant to section 2231 of this code, no person must be permitted to redeem from such sale, except upon payment also of the amount of such subsequent assessment, costs, fees, and interest."

Where two provisions are in direct conflict the provisions of the later act control, it being the last legislative enactment; but where there is no direct conflict the provisions of a later act must be construed together with all former acts.

Chapter 63 permits redemption where the county has become the purchaser and no assignment of the certificate of purchase has been made by paying the original tax plus seven per cent interest. It applies only to those transactions completed at the time of its passage, that is, only to transactions where real estate has *heretofore* been sold for taxes. It does not cover cases of sales for taxes made subsequent to its passage.

Section 2233 is dealing with assessments made at any time and only conflicts with chapter 63 as to those cases occurring prior to March 1, 1923, the date chapter 63 took effect.

It is, therefore, my opinion that chapter 63, laws of 1923, is not in conflict with the provisions of section 2233, R. C. M. 1921, as to assessments, costs, fees and interest incurred upon the sale of property for delinquent taxes subsequent to the approval of chapter 63.

Very truly yours,

L. A. FOOT,  
Attorney General.