

**Improvement Districts—County Commissioners—Taxes—
Lands.**

Under section 2235 R. C. M. 1921, as amended by chapter 85, laws 1927, county commissioners may sell for less than the amount of accrued city improvement district taxes lands to which the county has taken title for delinquent taxes.

Emma L. Speaker,
County Treasurer,
Livingston, Montana.

September 16, 1927.

Dear Madam:

You inquire concerning the sale of lands to which the county has taken title for delinquent taxes.

There is nothing in the statutes prohibiting county commissioners from selling for less than the amount of accrued city improvement district taxes lands to which the county has taken title for delinquent taxes. I express no opinion as to whether the same rule would apply to delinquent irrigation district assessments in view of the provisions of section 3979 and section 7243 et seq. of the code.

It is therefore my opinion that under section 2235 R. C. M. 1921, as amended by chapter 85, laws of 1927, the commissioners may sell such lands in the manner indicated in said section, pro-rating the proceeds as required by subdivision 2 of said section.

Very truly yours,

L. A. FOOT,
Attorney General.