

Taxation—County Commissioners—Sales—Lands.

Lands to which the county has taken tax title cannot legally be leased by the board of county commissioners either for a period of one year or for any other period of time.

February 9, 1928.

Edward M. Tucker, Esq.,
County Attorney,
Hamilton, Montana.

My dear Mr. Tucker:

Your letter was received enclosing a copy of your letter to the county clerk and recorder of Ravalli county relative to the leasing of lands to which the county has taken tax deed.

It is well settled that boards of county commissioners possess only such authority to deal with county property as has been conferred upon them by the law-making body, either expressly or by necessary implication.

The only authority that has been given to county commissioners to deal with property to which the county has taken tax title is that

contained in section 2235 of the code as amended by chapter 85, laws of 1927. That section requires such land to be sold at public auction in the manner provided in said act.

I therefore agree with your conclusion that lands to which the county has taken tax title may not legally be leased by the board of county commissioners either for a period of one year or for any other length of time.

Very truly yours,

L. A. FOOT,
Attorney General.