

**Delinquent Taxes — Taxes — Certificates of Tax Sale —
Deeds—Tax Deeds—Assessments.**

A tax deed is invalid when based upon a certificate of sale including a whole section of land when one-half of the section is owned by one person and the other half by another.

The situation may be remedied by again selling the property separately.

August 2, 1928.

J. H. Forster, Esq.,
County Attorney,
Malta, Montana.

My dear Mr. Forster:

You have requested my opinion whether a tax deed based on a certificate of sale which includes a half section assessed in the name of

one man and another half section assessed in the name of a different man is valid.

I agree with you that the tax sale certificate such as the one described by you cannot form the basis of a valid tax deed. (See *Cullen vs. Western, etc. Title Co.*, 47 Mont. 513, and particularly on page 526.)

I also agree with you that there is no reason why a deed may not be applied for on the 1923 certificates, assuming that the proceedings for the sale of the property for the 1923 taxes were otherwise regular.

It is my opinion, moreover, that the property may be placed on the delinquent list for the 1920, 1921 and 1922 taxes and sold for those taxes at the next tax sale to be held in your county.

Very truly yours,

L. A. FOOT,

Attorney General.