

**Tax Sales—Redemption—County Treasurer—Taxation —  
Distribution.**

When property has been sold to the county at a tax sale and it is redeemed under section 2234 R.C.M. 1921, as amended by chapter 164, laws of 1929, it is the duty of the county treasurer to apportion and prorate the original tax, penalty and interest, as provided for in said section as amended, and to credit the same to the respective funds and to remit to the state its share without the state treasurer filing a claim with the county therefor.

F. E. Williams, Esq.,  
State Treasurer,  
Helena, Montana.

May 29, 1929.

My dear Mr. Williams:

You have requested my opinion on the question of whether, under Chapter 164 of the 1929 Session Laws amending Section 2234, R.C.M. 1921 relating to distribution of moneys received by the county treasurer on account of redemption when property has been sold to the county, the state is required to file a claim with the county for the amount of moneys due the state under said chapter.

The chapter provides that whenever property which has been sold to the county at a tax sale is redeemed the money received on account of such redemption shall be distributed as follows:

“The original tax and the penalty and interest thereon paid in redemption must be apportioned and prorated to the credit of the various funds, including state, county, school district, city or town in the ratio of their respective shares of the original tax \* \* \* .”

Under this act it is the duty of the county treasurer when he receives moneys on redemption to apportion and prorate the same in the manner stated and place the same to the credit of the various funds used as a basis of apportionment. When credited to said funds as is required by law the moneys belong to the fund to which they have been credited. They do not constitute a claim against the county but belong to the body politic to which the particular fund belongs and should be remitted in the same manner that other moneys belonging to the state and other subdivisions are remitted.

It is my opinion that it is not necessary that a claim be filed with the county for the moneys due the state under said Chapter 164, and that it is not proper to do so.

Very truly yours,  
L. A. FOOT,  
Attorney General.  
By L. V. Ketter, First Assistant.