

Taxes—Tax Sales—Counties.

In case property offered at a tax sale is purchased by the county it must be assessed the next year for taxes but cannot be again sold until the time for redemption has expired, but where the property is purchased by an individual or the tax certificate assigned to an individual, the property is not subject to this restriction, and should the taxes for the next year become delinquent, it may again be offered for sale.

Walter R. Knaack, Esq.,
County Attorney,
Shelby, Montana.

December 10, 1929.

My dear Mr. Knaack:

You have requested my opinion whether the county treasurer is following the proper procedure by exposing for sale property upon which there are delinquent taxes after three years when previous tax sale was to an individual purchaser or struck off to the county. Also, would the rule be the same if the county assigned these certificates of sale of the property struck off to it? In this regard you state that it has been the practice after sale of lands for delinquent taxes whether to the county or to an individual to again expose the same for sale the third year thereafter.

Section 2231, R.C.M., 1921, provides as follows:

“In case property assessed for taxes is purchased by the county, pursuant to provisions of Section 2191 of this code, it

must be assessed the next year for taxes in the same manner as if it had not been so purchased. But it must not be exposed for sale, and the sale thereof, under such assessment, must be adjourned until the time of redemption under the previous sale shall have expired."

This section applies only to property purchased by the county and has no application to property purchased by the individual.

The purpose of the statute is clear, as the county being in a position to obtain a tax deed to said property at the end of the three-year redemption period, no necessity exists for further sale, and the county is fully protected for subsequent taxes during the redemption period by the provisions of Section 2233, R.C.M., 1921, which provides:

"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."

When the property is sold to an individual the county is not in this position, and for that reason is not restrained from again offering the property for sale within the three-year period, and should the taxes become delinquent the next year after the sale to an individual, it should be again sold for these taxes.

When the county has assigned its certificate of sale it is in the same position as though the property had been struck off to an individual in the first place, and the tax sale should be held accordingly.

Very truly yours,
L. A. FOOT,
Attorney General.