

**Taxation—Tax Deeds—Lien—Merger—Cancellation.**

Taxes levied on lands prior to the time that county took tax deeds therefor, but which had not become delinquent at the time the deeds were taken, are merged in the title acquired by the county.

County commissioners have no authority to cancel such taxes of record but a notation placed upon the assessment roll that the lands had been acquired by tax deeds would show sufficient reason for not again exposing them to sale because of these levies.

Mr. F. S. P. Foss,  
County Attorney,  
Glendive, Montana.

December 12, 1930.

My dear Mr. Foss:

You state that after the assessment and levy of taxes for the year 1930 Dawson county procured tax deeds to lands against which levies were made for the 1930 taxes and that in most instances the deeds were obtained subsequent to the time the 1930 taxes became delinquent. You inquire if the county commissioners may now cancel the 1930 taxes against these lands for which the county has obtained tax deeds.

I am enclosing herewith copy of an opinion rendered on the 17th day of February, 1930, to Walter R. Knaack, county attorney, which has some bearing upon the question though in the case mentioned in that opinion title was obtained by the county prior to the time the levy was made. In my opinion, however, the rule of the merger of the tax lien in the title acquired by the county applies also in your case and in so far as these 1930 taxes are concerned the lien which the county had therefor became merged in the title obtained by the county through its acquisition of the tax deeds subsequent to the assessment and levy.

Inasmuch as these taxes were properly levied I do not believe the county commissioners have any authority to cancel them of record, but a notation placed upon the assessment roll to the effect that the county had acquired title to the lands by tax deeds would show sufficient reason for the county treasurer not again exposing these lands for sale because of these levies.

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