

garding the practical application of certain provisions of Chapter 100, Laws of 1929.

Under the statute the person who bought the real property at a sale thereof for delinquent taxes, or his assignee, must institute the suit to obtain a tax deed. The action must be brought, of course, before the owner, lienor, or other person interested has made redemption. The county treasurer and any person whose interest appears of record in the office of the county clerk must be made parties defendant. After the suit has been begun any defendant, other than the county treasurer, may redeem the land from the tax sale by paying the amount of delinquent taxes and penalties, which plaintiff or his assignor shall have paid, together with interest thereon at the rate of 12 per cent per annum from the date of purchase and costs of the action. Apparently the statute requires that the redemption money be paid to the county treasurer, though under ordinary circumstances it could be paid just as well to the person named in the certificate of sale or his assignee. Upon payment by a defendant of the sums specified at any time before judgment the county treasurer must issue a certificate of redemption to him and thereupon and after notice to the plaintiff, perhaps, the court shall dismiss the action.

The difficulty the county treasurer may have at times in determining the costs of plaintiff, because his attorney cannot or will not give the necessary information, is not an insuperable obstacle to the proper administration of the law. He can make the closest computation thereof possible and then issue to any defendant a certificate of redemption on payment by him of what is deemed to be the correct amount. The issuance of the certificate of redemption surely shifts the onus of the situation to the plaintiff, a thing he may be anxious to avoid.

The county treasurer is a necessary defendant for the reason that when judgment goes for the plaintiff he is directed thereby to execute to him a deed of conveyance for the land.

Note: See Chapter 176, Laws of 1933, which is not considered here for the reason that it became effective after the occurrence of the facts submitted.

Opinion No. 122

Tax Deeds—Redemption—Procedure —Costs—County Treasurer.

HELD: One purchasing real property at a sale for delinquent taxes must bring an action to obtain a tax deed in the manner set out and the County Treasurer may make a computation of the costs thereof and issue to any defendant a certificate of redemption on payment by him of what is deemed to be the correct amount.

March 22, 1933.

You have requested my opinion re-