

quest arises out of the fact that Phillips County has expended large sums of money in the last few years for obtaining abstracts of various tracts of land which have come into possession of the county by reason of the county obtaining tax titles and necessarily the county desires to know the condition of the title of the various tracts, and it is your opinion and that of the board that by installing the tract index you can determine the title to such lands at a much less expense than by obtaining abstracts from a regular abstracter.

If the board of county commissioners has power to employ one to supply abstracts of title, as was held in the case of *Arnold v. Custer County*, 83 Mont. 130, on the ground that it is not a duty imposed upon the county clerk to search the records and determine the condition of the title to any lands to which the county desired tax deeds, and if the board may employ an outsider to inspect taxable property and report the value thereof to the board so as to assist it in equalizing assessments made by the assessor, as was determined in the case of *State ex rel. Blair v. Kuhr*, 86 Mont. 377, we see no reason why the board of county commissioners may not provide at county expense for installing a tract index in order to save a part of the cost of obtaining abstracts of title to property that the county owns.

Under the necessity of the circumstances that you describe, and the two decisions referred to above, it is the opinion of this office that installing a tract index is a matter that the board of county commissioners may determine in its discretion.

Opinion No. 142

County Commissioners—Tax Titles— Expenditures—Tract Index.

HELD: Under the facts presented, the installing of a tract index is a matter that the board of county commissioners may determine in its discretion.

April 6, 1933.

You request an opinion from this office as to whether the board of county commissioners are empowered to install at the expense of the county, a tract index. You state that your re-