

**Opinion No. 204****Taxation—Tax Titles—Sale—County Commissioners.**

HELD: Under Chapter 65, Laws of 1933, tax title to properties, regardless of appraised value, may not legally be sold by the board of county commissioners, but the sale must, under the law, be a public auction.

May 6, 1933.

You have addressed us as follows:

“Will you very kindly advise, for the benefit of the board of county commissioners, if, in your opinion, since the passage at the last session of the legislature of Senate Bill No. 126, (Chapter 65) the board may legally sell tax title properties of a less value than \$100.00 at private sale after same have previously been appraised by the board as being of less than \$100.00 value, such properties never having been offered at public auction.

“If you find that the board has this power we would also like to know if in your opinion the board has the power to segregate and sell at private sale, a portion of a property taken

under tax deed, such portion being of an appraised value of less than \$100.00 but the entire value of said property taken under tax deed being greater than \$100.00."

Our answer to the first question is in the negative. The sale, regardless of appraised value, must, under the law, be at public auction.

As the answer to the first question is not in the affirmative, the second question does not by its terms call for an answer.

We may add that in our opinion all lands acquired by a county through tax deeds are, in view of the provisions of the new enactment, removed from the operation of subdivision 10 of Section 4465, Revised Codes 1921, as amended by Chapter 100, Laws of 1931.