

Opinion No. 272**Tax Sales—Grain Elevators—Elevators
—Personal Property—Bids—County
Treasurer—Failure of Sale,
Procedure.**

HELD: Upon absence of any bids at the sale of grain elevators as personal property for taxes thereon, there is a failure of sale and the property should be resold by the county treasurer.

July 13, 1933.

We are in receipt of your favor of June 10 relative to the sale of certain grain elevators as personal property for taxes thereon. You state that the elevators were offered for sale and that the county made no bid for same.

Sections 2239 to 2246, R. C. M. 1921, provide for the sale of personal property for taxes by a county treasurer. Section 2239, as amended by Chapter 102, Laws of 1923, permits the county treasurer to designate the sheriff of the county as his deputy to make the sale. Under the circumstances you mention, it cannot be held that the county has purchased the property. There has been a failure to sell and the property should be re-sold, under the provisions cited, by the county treasurer.

I would recommend that the county commissioners pass a resolution authorizing some agent of the county to bid in the property at the sale in case there were no other bidders.