

stranger, for a consideration less presumably than that required by section 2207, Revised Codes 1921, all the right of a county in and to a part of a tract of land bid in by it as the purchaser thereof for delinquent taxes.

The authority of the county treasurer to assign is found in section 2207 and nowhere else so far as we can discover. It provides: "At any time after any parcel of land has been bid in by the county as the purchaser thereof for taxes, as provided in section 2191, the same not having been redeemed, the county treasurer shall assign all the right of the county therein, acquired at such sale, to any person who shall pay the amount for which the same was bid in, with interest thereon at the rate of one per cent per month, and the amount of all subsequent delinquent taxes, penalties, costs, and interest, as provided by law, upon the same from time to time when such tax became delinquent." The section also prescribes a form of certificate to the assignee which closely conforms to the quoted part thereof.

In view of the plain language of the statute we think the county treasurer is without power to assign the right of a county to a part only of the tract bid in or to take less for the assignment of the right than the full amount specified in the statute.

The treasurer of a county is a ministerial officer and has no authority other than that conferred on him expressly or impliedly by statute. (*Rosebud County v. Smith*, 92 Mont. 75; 15 C. J. 511.)

**Opinion No. 466.**

**Delinquent Taxes, Property Bid in by  
County for—Assignment of Part of  
Tract of Property—County  
Treasurer.**

HELD: The county treasurer, under Section 2207, R. C. M. 1921, is without power to assign the right of a county to a part only of a tract bid in for delinquent taxes; or to take less for the assignment of right than the full amount specified in the statute.

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February 19, 1934.

You have asked us whether or not the county treasurer may assign to a