

**Opinion No. 100.**

**Taxation—Delinquent Taxes—  
Redemption—Tax Deeds.**

**HELD:** Under Chapter 88, Laws of 1935, the county may not apply for tax deed before December 1, 1935.

May 13, 1935.

Mr. Henry Pingel  
Chairman, Board of County  
Commissioners  
Shelby, Montana

You have requested by opinion as to whether Toole County may take tax deeds in cases where the preliminary steps have been taken but no application has been made. You state, "many of these deferred applications are now in such a hopeless condition that it is evident on the face of it that no redemption will be made."

Section 3 of Chapter 88, Laws of 1935, reads: "County and City Treasurers shall not make assignments of tax sales until after the first day of December, 1935. **Providing further that any case where application for a tax deed has been made that this Act shall not apply.**"

Since the act expressly provides that it shall not apply where application for a tax deed has been made, by implication, it necessarily applies where no application has been made. The purpose of the act is to permit all persons to redeem lands from such tax sales as are mentioned in the act before December 1, 1935 and until the expiration of that date, it is my opinion that the county may not apply for tax deed. The law does not provide for redemption after tax deed has been obtained.