

deem his real property upon payment of the original tax without penalty and interest under Chapter 88, Laws of 1935.

June 14, 1935.

Mr. Lee Butler Farr
County Attorney
Sidney, Montana

You have requested my opinion as to whether tax deed proceedings, taken subsequent to the enactment of Chapter 88, Laws of 1935, are valid, where the record owner decides to redeem the property by paying the original tax with the interest and penalty.

The right to redeem real estate by payment of the original tax and without interest and penalty prior to December 1, 1935, is one given to all real estate owners by statute. This right cannot be taken away from anyone by the action of the county officials in taking a tax deed to his property. Section 6 of the Act stays the operation of all Acts and parts of Acts in conflict therewith until the first day of December, 1935.

It is my opinion, therefore, that all tax deed proceedings on application made on or after March 5, 1935, and prior to December 1, 1935, are void and that the owner of the real property in question should be permitted to redeem his real property upon payment of the original tax without penalty and interest.

Opinion No. 116.

**Taxation—Delinquent Taxes—
Redemption of Property.**

HELD: All tax deed proceedings on application made on or after March 5, 1935, and prior to December 1, 1935, are void and the owner of the real property should be permitted to re-