

"Provided further, that at any time before such sale, the taxpayer whose property has been deeded to the county may purchase such property by payment to the county of the full amount of the taxes, penalties and interest for which such property was sold and such purchase and payment may be effected by an installment contract with annual payments, as provided in Subdivision 10 of Section 1 of Chapter 100, Montana Session Laws of 1931." (Section 2235, R. C. M. 1921, as amended by Chapter 33, Laws of the Extraordinary Session, 1933-34, page 90.)

I can find no other preference right given to such owner. Therefore, at a public sale of the property he has no preference right as against any other purchaser, nor has he any right to redeem the property after re-appraisal at any figure less than the full amount of taxes, interest, penalty, etc. If it was, or is, the desire of the legislature to give such a privilege to the former owner of the land, same should be made possible by the proper legislation at the 1935 Session.

It is to be noted that in Chapter 45, Laws of the Extraordinary Session, 1933-34, a procedure is outlined in relation to contracts for the re-payment of delinquent taxes prior to the execution of a tax deed. The present opinion has no application to that chapter but relates to the procedure after a tax deed has been secured by the county.

Opinion No. 15.

Taxation—Tax Deed, Purchase of By Original Owner.

HELD: The original owner of property, to which the county has taken tax title, has no preference right, as against any other prospective purchaser, at a public sale of the property, nor has he any right to redeem the property after re-appraisal at any figure less than the full amount of taxes, interest, penalty, etc.

December 27, 1934.

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You inquire if the original owner of land, sold for taxes and purchased by the county, is entitled to enjoy a preference right to re-purchase said land before sale by the county when said land failed to sell when first offered for the delinquent taxes, penalties, etc., against it, and said lands had been re-appraised at a sum less than the taxes due thereon.

Where a county has acquired a tax title to land and is re-selling same, the procedure is regulated by Chapter 65 of the Laws of 1933, and by Chapter 33 of the Laws of the Extraordinary Session, 1933-34. Prior to the sale of such property by the county a preference right to redeem the same is given the original owner.