

Assuming that the property was not sold, it is my opinion that a property owner should not be penalized for the failure of the county treasurer to do his official duty and that he should have the same rights that he would have had had such duty been duly performed.

Opinion No. 152.

Taxation—Delinquent Taxes—Redemption Without Penalty and Interest Where No Tax Certificate Issued.

HELD: Where no tax sale certificate was issued for delinquent 1926 taxes the owner may nevertheless redeem the realty under Chapter 88, Laws of 1935, without payment of penalty and interest.

August 13, 1935.

Mr. Raymond Shelden
County Attorney
Ekalaka, Montana

You have asked my opinion as to whether the owner of real estate may redeem his land by payment of 1926 taxes without penalty and interest, where no tax sale certificate was issued for the 1926 delinquent tax.

I assume that the property was sold to the county at the time all other delinquent property is sold. I enclose opinion dated June 15, 1935, given to County Attorney Hullinger, Volume 16, Opinions of the Attorney General, No. 118, which states the views of this office on a situation where property was sold but no tax sale certificate was issued. There we held that the tax sale certificate may be issued later. If the property was sold for taxes by express terms of the statute the property may be redeemed without payment of the principal and interest.