

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 1% per month, and the amount of all subsequent taxes, penalties, costs, and interest, as provided by law, upon the same from time to time when such tax became delinquent." (Emphasis ours.)

Since the lands in question have not been redeemed, it is my opinion that it is not only the right but the duty of the county treasurer to assign the right of the county to anyone paying the taxes, penalty, interest and costs. The fact that the statute provides for the payment of costs supports this construction. This not only seems to be the intent of the statute but is supported by reason. The primary interest of the county should be the collection of the taxes due and not the acquisition of real estate. I, therefore, agree with your conclusion and also your suggestion that all interested parties to whom notice has been sent be notified although this is not specifically required by statute.

Opinion No. 258.

Taxation—Tax Certificate, Assignment After County Orders Deed—County Commissioners—County Clerk—County Treasurer.

HELD: It is not only the right, but it is the duty of the County Treasurer to assign the right of a county in lands purchased by the county on tax sales to anyone paying the taxes, penalty, interest and costs after the County Commissioners have ordered the County Clerk to take tax deeds.

March 4, 1936.

Mr. E. O. Overland
County Attorney
Big Timber, Montana

You have submitted the question whether the county treasurer may assign the right of a county in lands purchased by the county on tax sales to persons offering to pay the delinquent taxes, penalty, interest and costs after the county commissioners have ordered the county clerk to take tax deeds. You advise that the county treasurer desires to make the assignments but his right to do so is challenged by the county commissioners.

Section 2207 R. C. M. 1921 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