

land may be leased. (State ex rel. Mallott v. Cascade County, 94 Mont. 394.) Section 4465.9 gives the board of county commissioners the power to sell real estate owned by the county, however acquired, and which is not necessary to the conduct of the county business or the preservation of its property. The above statutes are not inconsistent or repugnant and must be harmonized if possible. (Daley v. Torrey, 71 Mont. 513). Section 4465.9 is applicable to lands acquired by tax deed proceedings as well as to lands acquired by the county for public purpose through purchase or otherwise. (Franzke v. Fergus County, et al., 76 Mont. 150.) Under the canon of law, which provides that repeals by implication are not favored, Section 4465.9 is not deemed repealed by Chapter 193. (State v. Bowker, 63 Mont. 1; State ex rel. Special Road District No. 8 v. Mills, 81 Mont. 86.)

If the board of county commissioners finds it is necessary for the county to retain lands acquired through tax deed proceedings, in order to conduct the county business or to preserve the county property, it may do so. Retention of the tax deed land, for the purposes above expressed is not prohibited by law.

Opinion No. 110

Taxation—Tax Deed Land—Counties, May Retain.

HELD: Tax deed lands acquired by the county may be retained when the use of such lands is necessary for the conduct of the county's business, or the preservation of its property.

August 4, 1939.

Mr. W. A. Brown
State Examiner
State Capitol Building
Helena, Montana

My Dear Mr. Brown:

You have submitted for my opinion the question as to whether or not the county may set aside land acquired by tax deed proceedings and use the same for the storage of county equipment, maintaining a fire hall for the inhabitants of a community, in an unincorporated town, for use of resettlement administration and similar purposes.

Chapter 193, L. 1939, requires the board of county commissioners, within six months after acquiring title to tax deed lands, to make an order for the sale of the same at public auction. If not sold at public auction the land may be either re-appraised, re-advertised and offered at public auction, or sold at private sale. If not sold the