

contract of sale is independent and separate from the original sale and the proceedings therein had. Cancellation or forfeiture of the original contract of sale reinvests all title in the county.

Section 4465.9 provides that if no bid or offer is made for the property offered for sale at public auction, after appraisal and notice, the same may be sold at private sale.

Inasmuch as a bid had been made and accepted when the contract of purchase was made, no authority now exists authorizing a resale of such property without reappraisal and re-advertising and offering the same at public auction in the manner and form required by Section 4465.9 and Section 2235, as amended by Chapter 181, Laws of 1939.

Franzke vs. Fergus County, et al.,
76 Mont. 150.

Opinion No. 134.

Counties—Tax Deed Lands—Sale.

HELD: 1. County tax deed lands reacquired through cancellation of contracts of sale, must be re-advertised, re-appraised and offered at public auction.

2. If the land is not sold at public auction, after appraisal and notice, it may be sold at private sale.

September 12th, 1939.

Mr. Gordon O. Berg
County Attorney
Ekalaka, Montana

Dear Mr. Berg:

You have submitted the question as to whether or not tax deed lands, reacquired by the county through cancellation or forfeiture of contracts of sale, must be readvertised in order to be resold. The original sale was made pursuant to notice given, appraisement and other requirements as provided by Sections 2235 and 4465.9.

A resale of such property after cancellation or forfeiture of the original