

Opinion No. 206.

Taxation—Tax Deeds—Notice, sufficiency of—Right of Redemption.

HELD: When a county makes application for tax deed the notice should state the amount due on the tax sale for each application for tax deed made, together with all subsequent taxes on which no sale was held but should also segregate the amount of each subsequent tax sale for the convenience of taxpayer in making redemption.

The right of a delinquent taxpayer to redeem from each tax sale without at the same time redeeming from subsequent tax sales is not cut off when the county makes application for a tax deed.

March 4, 1940.

Mr. M. E. Flinn.
County Clerk
Miles City, Montana

Dear Mr. Flinn:

You have submitted the question whether the notice of application for tax deed, when given by the county, should segregate the amounts due under each subsequent sale, or whether it is sufficient to merely state the total.

Section 2209, R. C. M., 1935, provides that the notice of application for tax deed must state the amount for which the property was sold and "the amount due."

This office, on September 20, 1939, concurred in and approved an opinion given on the same date to Edwin S. Booth, Jr., Deputy County Attorney of Valley County, by Honorable Ralph J. Anderson, Counsel for the State Board of Equalization, and on November 21, 1939, gave an opinion to the State Board of Equalization, both of which held that a delinquent taxpayer may redeem real estate from each tax sale by paying the original tax and subsequent taxes until another tax sale is held, and until February 1, 1941, without penalty and interest and that he need not at the same time redeem from the other or subsequent tax sales.

The right of the delinquent taxpayer to make such redemption from each sale is not cut off by application for a tax deed. Since there is nothing in Chapter 11, Laws of 1939, the Act which permits redemption from each

tax sale, which cuts off such right, when the county makes application for tax deed we think it would be better practice to have the notice of application for tax deed segregate the amounts due on each tax sale so that the taxpayer may know the exact amount required for redemption. For instance, the notice should state the amount due on the tax sale on which the application is made and the subsequent taxes for which no sale has been made and also the amount due on each subsequent tax sale. We do not hold that the notice which you enclosed and which shows only the total is so inadequate that it would void the tax deed. We merely hold that since the taxpayer has the right to redeem from each tax sale when the county applies for a tax deed, it would be a convenience to the taxpayer if he knew the amount of each tax sale.