

all of the certificates of sale, and to pay all delinquent taxes. After writing tax receipts for the various years, please advise as to the following:

"1. Should three separate assignments be written, or may all certificates be assigned by one assignment?

"2. If at some future period the owner wishes to redeem, is he permitted to redeem any one of the above assignments, or is he compelled to redeem them all?

"The following is also submitted for an opinion:

"Assume taxes became delinquent in 1931 and a certificate of tax sale was issued. All subsequent taxes are delinquent, and certificates have been written for 1937 and 1938, under Chapter 54, Laws of 1937. Application for tax deed is made, based on the certificate of tax sale issued for the 1931 delinquent taxes, and subsequent taxes. No redemption is made, and the question arises as to what disposition should be made of the certificates of tax sales for the years 1937 and 1938."

Opinion No. 207.

**Taxation—Certificate of Tax Sale—
Assignments—Redemption.**

HELD: 1. Where the county assigns tax sale certificates, one assignment may cover several tax sale certificates.

2. Where an individual upon an assigned tax sale certificate makes application for tax deed the delinquent taxpayer must redeem from all tax sale certificates, if he wishes to redeem. No disposition need be made of subsequent tax sale certificates where a delinquent taxpayer fails to make redemption prior to issuance of tax deed.

March 5, 1940.

Mr. Gordon O. Berg
County Attorney
Ekalaka, Montana

Dear Mr. Berg:

You have submitted the following:

"The county treasurer of Carter County has requested an opinion upon the following facts:

"A taxpayer has allowed his real estate taxes to go delinquent for the years 1936, 1937, 1938 and the first half of 1939. Tax sales certificates have been written for 1936, 1937 and 1938, being three in all. An individual desires to purchase an assignment of

Since Section 1, Chapter 11, Laws of 1939, provides for redemption from any tax sale "when the property was offered for sale and no assignment of the certificate of such sale has been made by the county commissioners of the county making such sale," we think one assignment may cover all certificates of sale.

This also answers your second question, which, as we understand it, assumes that the certificates of tax sale have been assigned. In such case we find no amendment of Section 2233, R. C. M., 1935, which requires payment of all subsequent assessments, costs, fees and interest. Where, however, no assignment has been made of the tax sale certificate, said Section 1, Chapter 11, gives a delinquent taxpayer the right to redeem from any tax sale. On September 20, 1939, this office approved and concurred in an opinion of the same date given by Honorable Ralph 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 opinions so held. Compare also our opinion dated March 4 to M. E. Flinn, Clerk and Recorder of Custer County.

As to your last question, since there has been no redemption the certificates of tax sale for the years 1937 and 1938 are disposed of by law and no further disposition thereof can or need be made. Such certificates are **functus officio**.