

a written contract and cannot upon obtaining a quit claim deed from the taxpayer demand the right to purchase the property by merely paying the taxes, penalty and interest for which such property was sold.

May 10, 1940.

Mr. Albert G. Harvey  
County Attorney  
Chester, Montana

Dear Mr. Harvey:

You have submitted the question whether "F," after bidding on tax deed property offered for sale, as provided by Section 2235, R. C. M., 1935, as amended by Chapter 181, Laws of 1939, his bid being accepted, the taxpayer whose property has been deeded to the county not having "at any time before such sale purchased such property," as provided by said Chapter 181, may thereafter refuse to enter into a written contract and upon obtaining a quit claim deed from "the taxpayer" demand the right to purchase the property by paying only "the taxes, penalties and interest for which such property was sold."

It is my opinion that "F," having purchased the property after the sale, cannot in these circumstances qualify as "the taxpayer" in the sense used in said Chapter 181 and that even if he could, his offer comes too late, being made "after such sale" rather than "before such sale." See paragraph 5, said Chapter 181. The "sale" is a proceeding conducted by the county commissioners after thirty days' notice. See paragraph 1, said Chapter 181. The written contract is merely evidence of the contract of sale made when the bid was accepted.

**Opinion No. 232.**

**Counties—Tax Deed Property—Sale.**

HELD: Where the county commissioners offer tax deed property for sale as provided by Chapter 181, Laws of 1939, and the taxpayer whose property has been deeded to the county has not before such sale purchased such property, a third person having made a bid at such sale and same being accepted cannot thereafter refuse to enter into