

No. 483

TAXATION—REDEMPTION—IRRIGATION DISTRICTS

Held: County Treasurer has no authority to permit redemption to be made by paying one installment or one-half year's payment of the taxes for which land has been sold, on account of delinquent irrigation district taxes and assessments.

September 18, 1942.

Mr. William F. Shallenberger
County Attorney
Sanders County
Thompson Falls, Montana

Dear Mr. Shallenberger:

You have requested the opinion of this office whether a taxpayer can pay one installment or one-half year's payment of his delinquent irrigation district taxes and assessments after the land covered by the tax and assessment has been sold at the regular delinquent tax sale in July, and tax sale certificate has been issued to the county.

Section 2182, Revised Codes of Montana, 1935, as amended by Chapter 26 of the Session Laws of Montana, 1939, provides for:

Publication of notice of tax sales to be made on or before the last Monday of June of each year, said notices specifying that at a given time and place all property in the county, upon which delinquent taxes are a lien, will be sold at public auction, unless prior to said time, said delinquent taxes, together with all interest, penalties and costs due thereon are paid.

Section 7235, Revised Codes of Montana, 1935, specifies irrigation district assessments and taxes shall become a lien as of the first Monday of March of the year in which the levy is made.

It follows that when the sale is made for delinquent taxes and assessments in July the sale covers the entire lien of both installments of the delinquent taxes. No provision is made for segregating each installment and selling separately to satisfy the lien of each installment.

The right of redemption is set forth in Section 2210, Revised Codes of Montana, 1935, as amended by Chapter 25, Montana Session Laws of 1939, and Section 211, Revised Codes of Montana, 1935, as amended by Chapter 17, Montana Session Laws of 1941. Both Chapters refer to a redemption from "a" and "such" tax sale. No provision is made for a partial redemption from the sale. The very wording of the two chapters quoted seems to preclude an interpretation allowing a redemption from an installment going to make up the total of said sale.

Section 7242, Revised Codes of Montana, 1935, makes the sale of land for delinquent irrigation district taxes and assessments and redemptions therefrom subject to the general laws covering state and county taxes, so the chapters of the session laws quoted above are applicable. The same rule applies in the case of irrigation districts taxes and assessments as in the case of state and county taxes.

It is therefore the opinion of this office that there is no authority on the part of the county treasurer to permit redemption to be made by paying one installment or one-half year's payment of the taxes for which land has been sold, on account of delinquent irrigation district taxes and assessments.

Sincerely yours,

R. V. BOTTOMLY
Attorney General