

shall be construed so as to limit, restrict or prevent boards of county commissioners from ordering application be made for issuance of tax deeds, or the issuance of tax deeds to counties, or the assignment of certificates of sale; further, the act shall not in any manner change the nature or effect of any tax deed issued to a county during the period of grace, but all such tax deeds shall, as heretofore, extinguish all rights of redemption on the part of the former owners of said property, divest them of all interest in the property and create a new title.

The purpose of the act is merely to encourage redemption, **where tax deed has not issued, and the certificate of sale has not been assigned by the county**, but it does not change any of the present laws as to the effect of tax deeds. The act contemplates redemption shall be completed before issuance of tax deed.

It is my opinion the tax deed in question extinguishes all right of redemption, and the former owner does not have any such right.

Sincerely yours,
R. V. BOTTOMLY
Attorney General

Opinion No. 42.

Taxation—Effect Tax Deed—Right of Redemption.

Held: Where tax deed has issued to county, former owner has no right of redemption under Chapter 159, Laws of 1943, or any other law.

April 12, 1943.

Mr. James H. Higgins
County Attorney
Meagher County
White Sulphur Springs, Montana

Dear Mr. Higgins:

You have stated the county took a tax deed in 1943, covering certain land theretofore sold to the county for delinquent taxes, and that the owner now desires to redeem the property by paying the taxes less penalty and interest. You ask my opinion whether this may be done under the provisions of Senate Bill No. 183, (Chapter 159, Laws of 1943.)

The bill in question is a re-enactment of Chapter 13, Laws of 1941, the only change being the period within which redemption from tax sale can be made without payment of penalty and interest.

It is to be noted the bill in question specifically provides nothing in the act