

**Opinion No. 66.****Tax Sale Redemption—Sale—  
Certificate of Sale.**

Held: Chapter 159, Laws of 1943, does not apply to an assignment of the certificate of sale, and is confined solely to a redemption.

June 11, 1943.

Mr. E. P. Conwell  
County Attorney  
Carbon County  
Red Lodge, Montana

Dear Mr. Conwell:

You request my opinion whether the owner of a one-third interest in real estate, who takes an assignment of a tax sale certificate from the county prior to July 1, 1943, is entitled to the benefit of Chapter 159, Laws of 1943.

Section 1 of the chapter in question permits any person having an equitable or a legal interest in real estate, heretofore struck off to the county for delinquent taxes, and where the certificate of sale **has not been assigned** by the county, or where the taxes are delinquent for the first installment of 1942, to **redeem** the same by paying the original taxes due thereon, without the payment of penalty or interest, providing such **redemption** is made on or before the first day of July, 1943.

You will note the chapter is confined to a **redemption** from taxes, as distinguished from an assignment by the county of the tax sale certificate, and, therefore, it is my opinion your inquiry contemplating, as it does, an assignment, rather than a redemption, must be answered in the negative.

Sincerely yours,  
R. V. BOTTOMLY  
Attorney General