

**OPINION**  
**72-387**

January 19, 1972            (OPINION)

Mr. John T. Paulson  
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Valley City, ND

RE:    Taxation - Delinquent Personal Property Taxes - Publication

This is in response to your letter in which you note that Section 57-22-02.1 of the North Dakota Century Code requires publication of such personal property taxes which are delinquent. You also state that it is your feeling that the auditor would have to publish the list, as long as these taxes are not canceled by commissioners. You then ask for an opinion on this matter.

Section 57-22-02.1 as amended remains in full force and effect and requires the publication in the official newspaper of the names of delinquent taxpayers arranged alphabetically, together with the amount of tax due and owing for each year. As you have observed, unless the taxes are canceled by the county commissioners as authorized by Section 57-22-11 as being uncollectible, the same still remain as delinquent taxes.

The repeal of the personal property tax did not indirectly repeal this section.

You will appreciate that we have no authority to disregard any of the statutes, even though some may think that full compliance will not be any direct benefit to the county.

On the basis of the foregoing, it is our opinion that the provisions of Section 57-22-02.1 are still in full force and effect requiring the publication of the delinquent taxpayers in the official newspaper.

HELGI JOHANNESON

Attorney General