

**OPINION
44-41**

April 26, 1944(OPINION)

COUNTIES

RE: Judgments Against Not Lien on County Lands

Mr. R.B. McDonald is in the office and he advises that an abstract of title involving county land shows a judgment in favor of the state and against Sioux County on account of institutional care.

This is to advise that a judgment in favor of the state and against the county is not and cannot constitute a lien against land or other property owned by the county. Chapter 133 of the 1941 Session Laws which makes provision for procuring judgments against counties for institutional care provides specifically that the county auditor shall levy a tax in addition to all other taxes in the county in an amount sufficient to pay and discharge such judgement or judgments in full and such levy must be made each year for a period of eight years or until such judgments are paid.

As I have pointed out, judgments against the county are not liens against county property, and therefore, should not be shown on an abstract of title to land owned by the county.

ALVIN C. STRUTZ
Attorney General