

**OPINION
44-87**

April 18, 1944 (OPINION)

SALE OF COUNTY LANDS

RE: Tax Deed Proceedings

Your letter of April 15th addressed to the Attorney General has been received and contents of same have been noted.

You state that in view of chapter 121 Session Laws 1943 fixing the rights of purchasers of county tax deed lands in the crops, it becomes important to determine when farm lands are sold; that is, whether the sale is made at the time the purchaser and county auditor reach an agreement and the money is paid, or on the expiration of the 30-day period granted to the original owner or his successor in interest as provided by said chapter 121 for redemption.

I believe this question has been fully decided by our Supreme Court in the case of Willard v. Ward County, 72 North Dakota 291. In that case it was held that when the county auditor makes such private sale the tax title to the lands remains in the county until after the expiration of the 30-day period and until the terms of the contract of sale are completed. It has further held that the original owner or his successor in interest has the right to repurchase from the county so long as the title remains in the county, and that if the original owner or his successor in interest makes a redemption within the 30-day period, the sale made by the county auditor to a private party becomes a nullity.

It would follow, therefore, that a contract of sale made by the county auditor with a private party between the November sales are not complete until after the expiration of the 30-day period within which the original owner or his successor in interest as defined by said chapter 121 has the right to make redemption.

ALVIN C. STRUTZ
Attorney General