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Library and Courts Building
Sacramento California

June 21, 1948

Hy Gen Memo's
M-6315

Fred W. Burton, Esq.
District Attorney, Siskiyou County
Yreka, California.

Dear Sir:

In your letter of June 8, 1948, you requested our opinion as to the power of the county to enter into an agreement to sell tax delinquent land to an irrigation district. Mr. C. F. Proctor, Chief of the Division of Tax Deeded Land in the Controller's Office, was in Yreka the latter part of the week commencing June 7, 1948. I understand that he discussed the problem presented by you with the County Auditor, County Tax Collector and also with Senator Collier, and advised them that when the irrigation district had disposed of its interest in the land, that it could no longer enter into a contract with the Board of Supervisors to acquire the State's title pursuant to Chapter 8, Part 6, Division 1, Revenue and Taxation Code.

We, of course, are in agreement with that advice. If the irrigation district had merely entered into an agreement to sell but retained the legal title and possession as well, we believe without question that it would have the power to enter into a contract with the Board of Supervisors to purchase the State's title. If, however, the irrigation district had entered into a conditional agreement to sell the property and had transferred possession to conditional vendee, we doubt that the irrigation district retained a sufficient interest to enable it to enter into such an agreement with the Board of Supervisors to purchase the property. (See *Eisley vs. Mahan*, 31 A.C. 688 and *Sherman vs. Quinn*, 31 A.C. 711.)

It would be possible, of course, for the irrigation district and the purchaser from the irrigation district to rescind their contract and then, of course, the irrigation district would be in a position to enter into a contract with the Board of Supervisors to purchase the State's title.

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It should be remembered, however, that the Board of Supervisors is not obligated to enter into an agreement with any taxing agency or revenue district under Chapter 8, Part 6, Division 1, Revenue and Taxation Code.

We believe that the foregoing will answer your inquiry. If, however, you desire any further information or should desire a formal opinion in place of this informal letter, please advise us.

Very truly yours,

FRED N. HOWSER, Attorney General,

By

E. G. BENARD,
Deputy Attorney General.

EGB:pm

cc C.F. Proctor