

January 11, 1940.

Mr. W. C. Truman
County Attorney
Florence, Arizona.

**LAW LIBRARY
ARIZONA ATTORNEY GENERAL**

Dear Sir:

We have your letter of January 4th wherein you inquire whether or not when the county has advertised for sale property held by the State of Arizona by tax deed and only one bid is made it is incumbent upon the Board to accept that bid.

Sections 52 and 53, Chapter 103 of the Session Laws of Arizona 1931, provide for advertising for sale at private sale property held by the State under tax deed, and further provide that the Board may sell the advertised property to the highest bidder for cash. It will be seen from a reading of the above quoted sections that the sale is not to be held at a regular auction.

It is our opinion that the effect of these statutes does not make it mandatory upon the Board to accept a bid but that if they desire to sell, the sale must be made to the highest bidder. In other words if the bids submitted are not in a sufficient amount and which within the determination of the Board is not a reasonable figure for the lands, the bids may be ignored.

Yours very truly,

JOE CONWAY,
Attorney General.

EDWARD P. CLINE,
Assistant Attorney General.

EARL ANDERSON,
Special Assistant
Attorney General.