

## Opinion No. 48-5167

September 1, 1948

**BY:** C. C. McCULLOH, Attorney General

**TO:** J. D. Hannah State Comptroller Santa Fe, New Mexico

{\*161} Reference is made to Opinion No. 5163, dated August 3, 1948, in which this office held that where a tax sale certificate has been assigned to an individual by the county treasurer, that the former owner has no right to redeem merely a part of the property included in the tax sale certificate. This opinion was based upon the assumption that the tax sale certificate included several lots or tracts owned by one person, and in that case the former owner would be required to redeem the entire certificate where it has been assigned to an individual.

However, it has been called to my attention that in several instances property owned by two or more persons has been sold and assigned to a purchaser of a tax sale certificate and that the above mentioned opinion has been construed to cover such instances. In the event the assessing officer inadvertently includes property of several owners in one tax sale certificate, anyone of the owners should have the right to redeem only his property without the necessity of paying taxes and redeeming property belonging to other persons, and I believe the courts would liberally construe the right of redemption to this effect.

I am, therefore, modifying Opinion No. 5163 in conformity herewith.