

Opinion No. 14-1259

June 26, 1914

BY: FRANK W. CLANCY, Attorney General

TO: Honorable C. W. G. Ward, Las Vegas, New Mexico.

TAX CERTIFICATES.

In regard to the recording of tax certificates of sale.

OPINION

{*119} I have your letter of yesterday in which you ask me to send you a copy of a recent opinion on a new tax law given to Mr. Remley, and I will inclose with this letter such a copy, with the request that you return it as it is our retained copy which is kept for ultimate use with the printer.

You say that you have been unable to find any authority in the new act requiring the recording of certificates of sale to the county, and your inability is due to the fact that there is no requirement for such recording unless the certificate is sold to someone. The law indicates this quite clearly in Section 36, Chapter 84, Laws 1913, where it is shown that the certificate, with the assignment thereof by the collector, must be recorded in the office of the county clerk, and the three years within which redemption may be made runs from the date of that recording. I call to your attention, for consideration in connection with what you say about the useless expense of advertising these certificates for sale at public auction, the view expressed in my letter to Mr. Remley that the act does not authorize more than one advertising of a duplicate certificate. This would greatly diminish the expense of advertising if it would not be necessary to advertise any certificates of sale to the county except those of last year.

Like you I am unable, after an examination of the whole act, to discover any way of holding that the county can ever become the absolute owner of property struck off to it for want of bidders. It seems clear from section 36, as above quoted, that the three year period of redemption in such cases begins to run only after the collector has sold the certificate of sale and it has been recorded with his assignment in the office of the clerk.