

## Opinion No. 14-1249

June 19, 1914

**BY:** FRANK W. CLANCY, Attorney General

**TO:** Honorable H. B. Hamilton, Carrizozo, New Mexico.

### **TAX CERTIFICATES.**

As to the sale of tax certificates at public auction.

### **OPINION**

{\*112} I have today received your letter of the 16th inst. calling attention to one of my opinions given to District Attorney Waddill, which appears beginning on page 227 of our recently published volume of opinions.

I have no information whatever as to whether anything has {\*113} been done in the direction which I suggested in that opinion, nor do I know what, if any, holdings have been made by district judges. It occurs to me that there ought to be some system adopted by which this office, at the seat of government, could be kept advised of any action by district attorneys, or district courts, on questions of purely public nature and especially of an administrative character.

I have recently had occasion to make further examination of Section 36, Chapter 84, Laws of 1913, and it seems to me that some contention might be made that it authorizes only one advertising of the duplicate certificates of sales to the county. You will notice that it says that when any property shall be struck off to the county, it shall be the duty of the collector to sell the duplicate certificate to any person who will, at any time, pay the full face value thereof, with accrued interest, and if not sold at private sale before the regular sale for delinquent taxes in the next succeeding year, then such certificates shall be sold at public auction to the highest bidder for cash, but not for less than the full amount of taxes and interest due. It is not clear that the authority to sell at public auction can be exercised as to such certificates more than once, and that must be at the time of the next regular sale for delinquent taxes. The authority to sell at private sale for the full face value and interest would, undoubtedly, continue. If this view is correct, then it would seem that the statute cannot have reference to any certificates of such sales made prior to the passage of the act, or at least not for more than one previous year.