

## Opinion No. 15-1533

May 19, 1915

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

**TO:** Dr. C. J. Amble, Treasurer, Torrance County, Estancia, N. M.

**Period of redemption under tax sale for delinquent taxes.**

### OPINION

{\*118} I have just received your letter of yesterday in which you inform me that the county holds tax sale certificates against a piece of property for the years 1910 to 1913, both inclusive, and that someone wishes to purchase the certificate for 1910 which was made under the 1899 tax law, and pay the other taxes on the property, and you ask whether you can sell him the certificate he wishes to purchase and allow him to redeem the property for the other years, or if it is necessary to assign the certificates for those other years, in which case you ask further whether the original owner would not have the right to redeem any of the later certificates made under the 1913 law.

I can see no objection to your selling the certificate of sale for the 1910 taxes and I assume that the reason the would-be purchaser desires to buy that certificate is that more than three years must have elapsed since the sale so that he would be able to get the tax deed at once, the period of redemption fixed by Section 23 of Chapter 22 of the Laws of 1899 having expired.

As to whether you could thereafter permit him to redeem the property for the three other years is not at all clear. Under Section 23 above referred to, the right to redeem seems to be limited to the former owner and the only statute of which I have any knowledge which extends the right to redeem to any other person, is to be found in Section 4103 of the Compiled Laws of 1897 which gives a mortgagee the right to pay taxes or redeem real estate if sold for taxes, and I fear that the new purchaser could not redeem the property from the later sales. You can, however, sell him the certificates for the later years and he can then have the certificates recorded so as to start the three-year period for redemption which is provided for in Section 38 of Chapter 84 of the Laws of 1913. You will notice that under that section the three-year period of redemption runs from the date of recording the tax certificate and {\*119} not from the date of sale as in the old law of 1899.

As to whether the original owner would have the right to redeem from the later sales made under the 1913 law, I incline to the opinion that he could so redeem, but if the new purchaser had a tax deed for the property under the earlier sale, there would not seem to be anything of value to the original owner in redeeming from the later sales.