

Opinion No. 15-1536

May 29, 1915

BY: FRANK W. CLANCY, Attorney General

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

Redemption of property under delinquent tax sale.

OPINION

{*119} Upon my return from a week's absence I find your letter of the 20th inst. with regard to redemption of tax sale certificates. Under the strict letter of the law, it would seem as though the former owner or a mortgagee is the only person allowed to redeem from a tax sale, but in spite of that fact, I am inclined to the opinion and I believe a court would hold, that the purchaser of property from the former owner should be considered as having acquired all rights with regard to the property which the former owner had, and if any such purchaser should come to you offering to redeem from a tax sale, I believe that you ought to take his money and give him a certificate of redemption just as you would if it were the former owner himself. It would work great practical hardship and injustice to take any different course.