

Opinion No. 15-1616

August 12, 1915

BY: H. S. CLANCY, Assistant Attorney General

TO: Willie Elgin, President, Estancia Savings Bank, Estancia, N. M.

Delinquent taxes, fees of county clerks in connection with redemption.

OPINION

{*188} I am in receipt of your letter of the 10th inst. in which you ask for the opinion of this office in regard to three matters connected with the sale of property for delinquent taxes.

Your first question is as to whether it is legal for county treasurers, upon the redemption by the former owner of property which has been sold to the county, to make a charge against the person redeeming the same for the recording of the certificate of sale issued by the treasurer to the county. Owing to the fact that our statutes do not require that such a certificate shall be recorded, the county treasurer cannot exact anything from the person redeeming for recording.

You also desire to know whether the county clerk is authorized to make a charge for marking the word "Redeemed" upon a certificate of redemption issued by the county treasurer and which is presented to the clerk. This requirement appears as Section 5505 of the codification of 1915 and also as Section 39, Chapter 84, Laws of 1913, and there does not appear to be any law which would authorize a clerk to make any charge whatever for the performance of the duties imposed upon him by that section.

Your third inquiry is as to whether the county can make a charge for executing a tax deed to the purchaser of a tax certificate when the property has not been redeemed and the time for the redemption of it has expired. This deed is to be issued under the provisions of Section 5506 of the codification, which also appears as Section 40, Chapter 84 of the laws of 1913, and by this law it is made the duty of the county treasurer to execute and deliver such a deed, and he is nowhere authorized to make any charge whatever for the performance of such a duty.