

Opinion No. 15-1606

July 31, 1915

BY: FRANK W. CLANCY, Attorney General

TO: Mr. W. W. Cox, Treasurer, Dona Ana County, Las Cruces, New Mexico.

Delinquent tax sales.

OPINION

{*180} I have your letter of the 29th instant in which you say you have advertised your tax sale for August 9, 1915, and have advertised to sell tax sale certificates as well as the delinquent tax list for 1914, and you ask if you sell the certificates first, and the property included in a certificate is also delinquent for 1914, whether the purchaser of the certificate will have the right to pay the 1914 tax and have the amount made a part of the old certificate, or will it be necessary to sell for the 1914 tax and make an additional certificate for that year.

If you sell the old certificate first I am of opinion that the purchaser {*181} can then properly pay the tax for 1914 without going through the formality of any sale or the making of any new certificate. I do not think that you can include the amount in the old certificate, but as a matter of convenience you might indorse on that certificate the fact of the payment of the tax for 1914, in addition to giving the purchaser a receipt for the tax of 1914. You will notice, by Chapter 78 of the Laws of 1915, which is an amendment of Section 38 of Chapter 84 of the Laws of 1913, that in order to redeem from a tax sale the former owner must pay to the treasurer, not only the amount of the purchase money with interest thereon at the rate of one per cent per month, but also any taxes which may have been paid on the property by the purchaser or his assigns, with interest at the same rate. This, in effect, puts the taxes subsequently paid on the same footing as the amount paid by the purchaser of the tax certificate.