

**Opinion No. 20-2537**

April 7, 1920

**BY:** N. D. MEYER, Assistant Attorney General

**TO:** Mr. D. N. Field, Youngsville, New Meexico.

Redemption of Property From Tax Sale.

Payment of Taxes Upon Undivided Interest in Realty.

**OPINION**

Your letter of March 25th has been duly received but on account of the writer's absence from the office, reply thereto has been delayed.

Answering the questions which you ask therein, we beg to advise that under the present law the owner of property which has been sold for taxes, may redeem the same at any time within three years after date of sale.

The amount which will have to be paid at the time of redemption includes the taxes which were due at the time of sale, together with interest, penalties and costs, and in addition, interest at the rate of one per centum per month from the date of sale to the date of redemption.

I know of no method by which you could pay your proportion of the taxes due upon property in which you own an undivided interest, and in order to clear the property of any part thereof, the taxes on the whole must be paid. Section 5451 of the Code provides that if any tract of land is claimed by several persons, having or claiming undivided interest therein, and the same was not listed for taxation by any one, the assessor shall make an estimate of the value of such tract and list and assess the same to unknown owners . . . It is evident from the wording of Section 5461 that it was the intent of the legislature that in cases where property is owned in common, the taxes should be paid on the whole of said property by the parties in interest, and in order to save said property from sale for taxes, anyone having an undivided interest therein must pay all the taxes due in order to save his interest.

Trusting that the foregoing will answer your questions, I beg to remain