

Opinion No. 22-3520

July 11, 1922

BY: HARRY S. BOWMAN, Attorney General

TO: State Tax Commission, Santa Fe, New Mexico.

Assessment for Taxation of Property Sold for Delinquent Taxes.

OPINION

{*168} I have before me, submitted with your oral request for an opinion relative thereto, a letter from Mr. H. R. Parsons, of Fort Sumner, concerning the assessment for taxation of property sold for delinquent taxes. Mr. Parsons advises that the assessor lists the property in the name of the owner or unknown owners after the tax sale certificate has been purchased, either by assignment or direct purchase, the purchaser also returning the property in his own name for taxation.

After the tax certificate has been assigned to a purchaser, the property should then be assessed in the name of the purchaser and should not be assessed in the name of the former owner. The only authority to assess in the name of the former owner appears in Section 447 of Chapter 133, Laws 1921, wherein it is provided that the property shall be assessed in the name of the owner in cases where the county is the purchaser. In other cases it shall be assessed in the name of the purchaser.

In my opinion, the assessor of De Baca County must follow the provisions of Section 447 and assess in the manner therein prescribed.

Mr. Parsons' letter is being returned herewith.