

Opinion No. 33-594

April 29, 1933

BY: FRANK H. PATTON, Asst. Attorney General

TO: Mr. H. B. Sammons, President First National Bank, Farmington, New Mexico.

{*46} Your letter of April 26th, relative to your rights under tax sale certificates purchased in 1931 and covering property which may be sold on June 12th, under Senate Bill 144 for 1931 and 1932 taxes, has been received.

Section 13 of the Act provides for redemption within two years from date of sale, "by the owner or by any person having a legal or equitable right therein." We think that under this provision holders of prior tax sale certificates are entitled to exercise the right of redemption.

{*47} Unless you redeem or buy at the new sale, your rights under the old certificates may be more complicated.