

Opinion No. 35-1138

August 16, 1935

BY: FRANK H. PATTON, Attorney General

TO: Mr. A. M. Fernandez, Special Tax Attorney, State Tax Commission, Santa Fe, New Mexico.

{*78} We have your letter of August 15, 1935 regarding the practice in Chaves County of issuing one tax sale certificate to the State upon all land assessed to unknown owners and sold for delinquent taxes.

It is my opinion that Sections 6 and 7 of Chapter 27, Laws of 1934 contemplate that a separate certificate shall be issued for each tract or parcel of land sold by the Treasurer. Section 6 provides that he shall offer for sale "each item and parcel of real property, tract of land, etc." Section 8 provides for a sale of such property to the State where no acceptable bid has been received. There is no specific provision in the statute that a separate certificate shall be issued for each tract of land sold to the state but that certainly must be the intention of the Legislature. I would therefore suggest that this property be sold again and separate certificates issued upon each tract of land as it was assessed.

The Treasurer would not, in my opinion, be authorized now to issue separate certificates on this property. Chapter 39 of the Laws of 1935 could not apply at the present time.

By QUINCY D. ADAMS,

Asst. Atty. General