

Opinion No. 36-1307

February 17, 1936

BY: FRANK H. PATTON, Attorney General

TO: Mr. David W. Carmody, Assistant District Attorney, Santa Fe, New Mexico.

{*104} We make haste to answer your letter of February 17 relative to payment of taxes upon separate tracts of property where all tracts have been included in one tax sale certificate.

Upon a check of our files it is found that we have written three or four letters concerning this situation and take pleasure in giving you copies of same.

We first desire to refer you to Opinion No. 132 which was written in 1931, April 18th, and which will be found in the Report of the Attorney General for 1931 and 1932 on page 63, copy of which report is herewith enclosed. We also enclose copy of opinion dated January 14, 1935, to Honorable George C. Taylor, State Counsel of the Home Owners' Loan Corporation at Albuquerque, and copy of opinion dated August 16, 1935, to Mr. A. M. Fernandez. Special Tax Attorney.

It is my belief, in view of our previous study on questions of this nature, that redemption from tax sale certificates may be had of separate tracts where such separate tract was assessed separately and, of course, this method of taxation and assessment should be followed in view of the provisions of Section 141-207 of the 1929 Compilation, which provides "each tract of land shall be valued and assessed separately."

In the matter submitted by you in your letter it will be necessary to determine if the assessment of these lots were made pursuant and in accordance with the above statutory provision and if the value of each lot is shown and the amount of taxes as against each separate lot can be determined, then I see no reason why your inquiry should not be answered in the affirmative.