

Opinion No. 40-3459

March 5, 1940

BY: FILO M. SEDILLO, Attorney General

TO: Mr. J. D. Eubanks, Treasurer, Union County, Clayton, New Mexico.

{*142} We have your letter of February 28 inquiring how a tax deed which has become null and void by reason of failure to record same within the time provided by Chapter 104, Section 3, Laws of 1931, (141-726, 1938 Supplement), may be reinstated.

If this act is still effective, and I know of no reason why it is not, there is no way whereby such a deed can be reinstated or made valid again. The purpose of that statute was to require immediate recordation of tax deeds under penalty of losing any rights acquired thereby if not complied with.

By: A. M. FERNANDEZ,

Asst. Atty. Gen.