

**Opinion No. 45-4654**

February 10, 1945

**BY:** C. C. McCULLOH, Attorney General

**TO:** Mr. G. W. Chancellor County Treasurer Hot Springs, New Mexico

{\*17} I have your letter of February 7, 1945 addressed to Mr. McCulloh. The State Tax Commission has requested that I give an official opinion on this matter.

According to this letter, it appears that a person who had obtained a tax sale certificate by assignment, had paid taxes, other than the amounts included in the certificate, on the land involved. The original {\*18} owner attempted to redeem for the amount of money for which the tax sale certificate was sold, plus interest, as provided by statute.

In view of this situation, you request an opinion of this office concerning whether the holder of the tax sale certificates is entitled to a deed, since the two-year period of redemption has now expired.

Section 76-713 of the 1941 Compilation provides:

"Property sold under the provisions of this act may be redeemed by the owner or by any person having a legal or equitable right therein at any time before two years from the date of the sale by payment to the county treasurer, to be held by him subject to the order of the purchaser of the certificate, or his legal successor or assignee, the amount for which the same was sold with interest thereon from the date of sale at the rate of one per cent per month together with the amount of all costs and all prior or subsequent taxes paid by the purchaser of the certificate and/or his assignee with like interest from the date such payment or payments were made."

In view of the fact that all taxes that were paid on the property by the holder of the tax sale certificate were not tendered by the person offering to redeem, it is clear that the provisions of Section 76-713 were not complied with by the person attempting to redeem, and, therefore, since the two-year period of redemption has now expired, the holder of the tax sale certificate is entitled to a tax deed.

P. S. -- Tax Sale Cert. **No. 11 41** is returned herewith.

By HARRY L. BIGBEE,

Asst. Atty. General