

Opinion No. 14-1158

February 10, 1914

BY: IRA L. GRIMSHAW, Assistant Attorney General

TO: Honorable K. K. Scott, Roswell, New Mexico.

TAX SALE CERTIFICATES.

Duplicate tax sale certificates may be sold at private sale.

OPINION

{*11} We have your letter of the 7th inst. in reference to whether or not, in our judgment, the Treasurer of Chaves County has authority to sell at private sale tax sale certificates which were bought in by the county under date of March 24, 1911.

Under Section 36 of Chapter 84 of the laws of 1913, the duplicate certificate of sale of land struck off to the county in the manner specified in Section 35 may be sold to any person who pays the full face value thereof with accrued interest. In the event that a private sale is not had until the time fixed for the sale of the property for delinquent taxes in the next succeeding year, then the certificate shall be sold at public auction at such sale to the highest bidder for cash.

Under the laws existing prior to the passage of the 1913 law, tax sale certificates, apparently, could be sold only at public auction to the highest bidder for cash. Under the law of 1913, the owner of the property sold for delinquent taxes is entitled to three years in which to redeem. In the case of Crane vs. Treasurer, decided by our Supreme Court within the last three months, it was held that a sale of property for delinquent taxes might legally be made under the laws of 1912. It was intimated therein that the procedure for the collection of taxes, as it existed under the old law, was superseded by the new law. We have no doubt but that duplicate tax sale certificates may be legally sold at private sale for the full face value thereof, with accrued interest, even though the three year period of redemption has expired and the title is supposedly vested in the county. It {*12} makes no difference, in our judgment, whether the three years has expired or not. That is a time set for redemption only and does not affect the sale of the certificate. It follows, of course, that in the event of a sale of the duplicate tax certificate at a time subsequent to the expiration of the three year period of redemption, the purchaser obtains the record title to the premises for the right of the owner has been foreclosed by the laches.