

Opinion No. 21-2810

January 31, 1921

BY: HARRY S. BOWMAN, Attorney General

TO: State Tax Commission, Santa Fe, New Mexico.

Redemption of a Part of Property Sold for Taxes.

OPINION

{*21} We have before us letters of Juan C. Sanchez, Treasurer of Torrance County, New Mexico, and J. L. House, Treasurer and Collector of Quay county, New Mexico, directed to your Secretary, wherein they inquire if the office of the Treasurer may accept funds in redemption of a part of real estate sold for taxes after the certificate of sale has been assigned to an individual for the payment of the taxes, interest and costs to the date of assignment.

There is no provision of law authorizing the issuance of a redemption certificate for a part of real estate which has been sold for taxes, and in the absence of any such statutory provision, we are of the opinion that such a procedure cannot be adopted by a treasurer and collector.

{*22} It would not be possible for the treasurer to divide the penalty and costs between the part of property which was to be redeemed and the part which remained unredeemed, nor would it be possible for the treasurer to divide the amount of taxes so that he could apportion one part to the unredeemed portion and one part to the redeemed portion, since there is no law which provides how such apportionment should be made. Therefore, in our opinion, no redemption can be accepted unless it applies to the entire tax certificate.

We are returning herewith the letters from Mr. Sanchez and Mr. House above mentioned.