

Opinion No. 22-3652

December 20, 1922

BY: HARRY S. BOWMAN, Attorney General

TO: Mr. W. J. Berry, County Treasurer, Deming, New Mexico.

Period of Redemption for Property Sold for Taxes.

OPINION

{*193} In reply to your letter of the 15th instant asking if a taxpayer has permitted his property to be sold for taxes and the property has been sold and the tax certificate assigned to a third party, and after the required time for redemption has expired, but before the holder of the certificate has applied for a tax deed, the taxpayer tenders money for the purpose of redeeming the certificate, if the party who holds the certificate can still demand a tax deed regardless of the attempt of the taxpayer to redeem the property, I beg to advise:

The period of redemption prescribed by law is three years from date of sale of the property and after the expiration of that period the taxpayer has no right to redeem under the present tax laws of the State, (Sec. 449, Ch. 133, Laws 1921) therefore, the failure of the {*194} holder of the tax certificate to demand a tax deed does not in any way affect his title. The title becomes absolute in him at the expiration of the term of three years and the right to redeem in the taxpayer no longer exists; therefore the tax deed should be made to the holder of the certificate, regardless of the attempt of the taxpayer to redeem the property.

You also ask if the law appropriating to a municipality 30 per cent of the road tax collected inside the corporate limits has been repealed.

Chapter 90, Laws 1919, provides that 30 per cent of the three dollar road tax collected within the corporate limits shall be paid to the City Treasurer and this law is still in full force and effect.