

Opinion No. 32-411

March 14, 1932

BY: E. K. Neumann, Attorney General

TO: Mr. Z. L. Bellhouse, Hillsboro, New Mexico.

{*148} In your letter of March 8th, you wish to know the period of time for redemption of property after sale under foreclosure of a tax lien certificate.

Section 117-119 of the 1929 Compilation provided that any real property sold under any order, judgment or decree of any court might be redeemed at any time within nine months from date of sale.

This is now superceded by Chapter 149 of the Session Laws of 1931, Section 2, but the time in the new law is the same, that is nine months. The acts have reference to mortgages, mortgage deeds, deeds of trust, mechanic's and material men's liens, and any other written instrument which may operate as a mortgage.

Section 141-710 of the 1929 Compilation provides that the procedure, sale and redemption of property, purchased and sold under tax lien certificates, shall be subject to all provisions of law relating to foreclosure, sale and redemption of real estate under mortgage, except as otherwise specifically provided. We find no material variance in other provisions.

In Section 141-713 of the Compilation, we find that property sold under tax lien foreclosure may be {*149} redeemed as provided by law.

From all the foregoing, it is therefore our opinion that foreclosure of tax liens and mortgages are by the same procedure and laws and that nine months after sale is the period of redemption.

By Frank H. Patton,

Asst. Attorney General