

Opinion No. 35-1244

December 24, 1935

BY: FRANK H. PATTON, Attorney General

TO: Mr. P. C. Berardinelli, County Treasurer, Santa Fe, New Mexico.

{*91} This will acknowledge receipt of your letter of recent date in which you ask the advice of this office as to the method of accepting payment on a tax sale certificate for delinquent taxes. Your situation, as we understand it, is that the taxes are delinquent on certain property for 1931, 1932 and 1933. A tax sale certificate was issued and sold as provided by law covering the delinquent taxes for all of these years. The owner of the property now wishes to pay one year's back taxes at a time.

We find nothing in the law to authorize the redemption of a tax sale certificate in this manner. The law seems to contemplate the full payment of the tax sale certificate at the time of redemption. Of course, any person who took advantage of the 1935 Moratorium Act prior to December 1, 1935, could redeem the certificate and pay his taxes in installments as provided by that law. However, persons who did not begin their payments before the expiration of the 1935 law will, in our opinion, have to pay the full amount of a tax sale certificate in order to redeem the same.

By J. R. MODRALL,

Asst. Atty. General