

Opinion No. 35-857

January 14, 1935

BY: FRANK H. PATTON, Attorney General

TO: Honorable George C. Taylor, State Counsel, Home Owners' Loan Corporation, Albuquerque, New Mexico.

{*34} I have your letter of January 11th, relative to segregation of separate tracts, pieces or parcels of property, which were sold and covered in one tax sale certificate.

It is my belief that where tracts, pieces or parcels of property have been assessed and taxed and so show separately upon the tax rolls that such property may properly be segregated and redeemed without the necessity of redeeming all property included in the tax sale certificate.

Great care must be exercised, of course, in following this ruling due to the difficult and sometimes careless method of assessing improvements. However, where the tax rolls show the improvement to be on a particular lot or tract of property, we see no reason why same could not be segregated and redeemed.

We are inclosing copy of this letter to the State Tax Commission for its information.

I may add that in addition to this ruling Judge Mell is preparing an amendment to Section 14, Chapter 27 of the Special Laws of 1934, which will read as follows:

"Provided, however, in case several lots, tracts or parcels of land are included in one certificate, any lot, tract or parcel of land may be redeemed without the redemption of the entire certificate, if from the tax roll, the treasurer can determine the valuation for which such lot, tract or parcel of land was assessed."

In other words, my ruling is intended to convey the expression contained in the above quoted proposed amendment.

{*35} With kindest personal regards, I am,