

**MANN V. KIDDO, 1922-NMSC-042, 28 N.M. 137, 207 P. 424 (S. Ct. 1922)**

**MANN  
vs.  
KIDDO, et al.**

No. 2654

SUPREME COURT OF NEW MEXICO

1922-NMSC-042, 28 N.M. 137, 207 P. 424

May 23, 1922

Appeal from District Court, Eddy County; Brice, Judge.

Action by Harrison Mann against Charles Kiddo and others. Judgment for plaintiff, and defendants appeal.

**SYLLABUS**

**SYLLABUS BY THE COURT**

Tax sales made under the provisions of Chapter 22, Laws 1899, may be attacked only on the ground that the land was not subject to taxation, or that the taxes have been paid. Chisholm v. Bujac, 27 N.M. 375, 202 P. 126, followed.

**COUNSEL**

J. B. Atkeson, of Artesia, for appellants.

E. P. Bujac and J. M. Dillard, of Carlsbad, for appellee.

**JUDGES**

Davis, J. Raynolds, C. J., and Parker, J., concur.

**AUTHOR: DAVIS**

**OPINION**

{\*138} {1} OPINION OF THE COURT This is a suit to quiet title to certain lands, the complaint being in the usual form. Appellees denied plaintiff's title, and attacked the validity of a tax deed on which it was based.

{2} The principal defects claimed in the proceedings were that the warrant for the collection of taxes did not bear a seal; that no sale record was kept; that no notice of sale was posted at the courthouse door; and that no notation was made on the assessment roll that the property had been sold to the county.

{3} In *Chisholm v. Bujac*, 27 N.M. 375, 202 P. 126, this court held that tax sales made under the provisions of Chapter 22, Laws 1899, may be attacked only on the ground that the land was not subject to taxation, or that the taxes had been paid, and that the curative provisions of that law continue in effect as to sales made under it, although that law has been repealed. That case is decisive here.

{4} The judgment of the trial court will be affirmed, and it is so ordered.