

**OPINION
47-233**

February 19, 1947 (OPINION)

TAXATION

RE: Tax Title Land Sold by Counties - When May Deed Be Transferred by
County Auditor

Your letter of February 13, 1947, addressed to the attorney general,
has been received and contents noted.

You present the following questions:

"If the property was purchased or repurchased under preference
right, should the deed be transferred before payment of
delinquent taxes and taxes for years for which the property was
not listed for taxation?"

"If delinquent taxes and taxes for years for which property was
not listed for taxation are to be collected from the purchasers
under preference right, how is the county auditor to know that
the property was purchased under preference right?"

I believe both questions are answered by sections 15-0813 and
15-0814. Section 15-0813 deals with redemptions from cancellation of
contracts after foreclosure of a mortgage and sheriff's deed has been
issued to the state. The section further provides the amount of
payments that have to be made in order to effect redemption.

Section 15-0814 provides that in the event of a redemption of land
which has not been listed for taxation due to the cancellation of a
contract, or the issuance of a sheriff's deed on foreclosure, the
redemptioner shall pay as taxes, in addition to all other charges, an
amount equal to the taxes last levied thereon, for each year which
the land was not listed for taxation, together with the interest and
penalty that would have been charged if the land had legally been
listed and taxed.

It would logically follow, therefore, that before a deed could be
transferred by the auditor, it would have to appear that payment of
taxes had been made as provided by section 15-0814.

NELS G. JOHNSON

Attorney General