

Opinion No. 344**Taxation—Delinquent Taxes—Tax
Deeds—Counties, When Tax Deed May
Issue to.**

HELD: Under Chapter 125, Laws of 1933, a county may not obtain a tax deed until five years from the time of issuance of a tax certificate if the owner pays one year's additional taxes during the period of four years allowed him to redeem.

September 21, 1933.

You inquire as to the construction of Chapter 125 of the Session Laws of 1933 in relation to issuing tax deeds to counties.

I agree with your construction of this statute. Under its terms the owner is allowed four years after the issuance of a tax certificate in which to redeem. If he pays one year's additional taxes during that period he is allowed an additional year, in which event a tax deed shall not issue until five years from the time of issuance of tax certificates. This opinion is restricted solely to the question of issuing of tax deeds to counties. As to counties acquiring tax deeds, it is apparently constitutional.

This answer to your letter does not cover the question of when a party other than a county, who holds a tax certificate at the time of the passage of this law, may apply for a tax deed.