

**Opinion No. 30.****Taxation—Tax Sale Certificates—  
Redemption Certificates.**

HELD: Where there are several tax sale certificates on the same property, no more than one certificate of redemption is required in case of redemption.

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March 9, 1939.

Hon. W. A. Brown  
State Examiner  
The Capitol

Dear Mr. Brown:

You have requested my opinion on the following:

“In the redemption of more than one tax sale certificate on the same piece of property, is it legal and permissible to issue one certificate of redemption covering all tax sale certificates outstanding, and which are to be redeemed?”

No specific facts are stated and hence this opinion must be considered on that basis.

We are unable to find any statute requiring more than one certificate of redemption where there are several tax sale certificates on the same property. We see no good legal reason, unless the records of the county treasurer's office require it, why more than one certificate of redemption is required.