

COPY

STATE OF CALIFORNIA

Legal Department

San Francisco, September 25, 1941

Honorable Harry B Riley  
State Controller  
Sacramento, California

Attention: Mr Volney Van Dyke  
Asst Redemption Tax Supervisor

Dear Sir:

I have your letter of September 13, 1941 in which you request my opinion on the following question:

"If any person purchases from an assessee property upon which there is a lien for delinquent taxes, and brings to the auditor a duly executed deed requesting that the parcel purchased be separately valued, can the auditor comply with such request and then allow the purchaser to initiate an installment plan of redemption?"

The provision under which separate valuation is permitted is Section 4151 of the Revenue and Taxation Code which provides as follows:

"Any person, other than a person whose name appears as assessee for any year for which the property is delinquent, claiming an interest, evidenced by presentation of a duly executed and recorded deed, purchase contract, deed of trust, mortgage, or final decree of court, in any parcel of tax-sold or tax-deeded property which does not have a separate valuation on the roll for the year of sale to the State or any subsequent roll may apply to the redemption officer to have the parcel separately valued in order that it may be redeemed under this chapter."

Under that section a person having an interest as set forth

9/25/41

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therein is entitled to redeem the portion of real property purchased by him and to have a separate valuation for the purpose of effecting such redemption.

Under Section 4217 of the Revenue and Taxation Code, "Any person entitled to redeem real estate from tax sale may elect to pay delinquent taxes in installments....."

A person having an interest in real property as set forth in Section 4151 is entitled to redeem under the definition in Section 4101. It is my opinion that such a person may ask for a separate valuation of his interest and then take advantage of the provisions of Section 4217. There is no requirement in Section 4151 that the person obtaining a separate valuation undertake a redemption, but such valuation is the first step if he desires eventually to redeem. It is in furtherance of the declared policy of assisting owners in the placing of properties back on the tax rolls to allow such person to take advantage of all of the relief provisions of the law.

Yours very truly,

EARL WARREN, Attorney General

By

Adrian A Kragen  
Deputy Attorney General

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