



OFFICE OF THE ATTORNEY GENERAL OF TEXAS
AUSTIN

GERALD C. MANN
ATTORNEY GENERAL

April 5, 1939

Hon. Murphy Cole, County Auditor
Liberty County
Liberty, Texas

Dear Sir:

Opinion No. 0-567
Re: Disposition of excess money paid
by purchaser of land sold for
taxes.

Your request for an opinion on the following question:

"What disposition should be made of
excess money paid by the purchaser of land
sold for taxes?"

has been received by this office.

Article 7328 of Vernon's Annotated Civil
Statutes provide in part:

"The proper persons, including all
record lien holders, shall be made parties
defendant in such suit, and shall be served
with process and other proceedings had
therein as provided by law in ordinary fore-
closure suits in the district courts of
this state; and in case of foreclosure an
order of sale shall issue and the land
sold thereunder as in other cases of fore-
closure; * * * * and after the payment of
the taxes, interest, penalty and costs
adjudged against it, the remainder of the
purchase price, if any, shall be paid by
the sheriff to the clerk of the court out
of which said execution or other final
process issued to be retained by him sub-
ject to the order of the court for a period
of two years, unless otherwise ordered by
the court, after which time the court may

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order the same to be paid to the State Treasurer, who shall hold same in trust to be paid to the owner against whom said taxes were assessed; provided, any one claiming the same shall make proof of his claim to the satisfaction of the State Treasurer within three years after the sale of said land or lots, after which the same shall be governed by the law regulating escheat. * * * * "

In view of the wording of this statute, it is our opinion that the remainder of the purchase price, if any, after the judgment is paid in full, shall be paid by the sheriff to the clerk of the court, out of which said execution or other final process issued to be retained by him, subject to the order of the court for a period of two years, unless otherwise ordered by the court, after which time the court may order the same to be paid to the owner against whom said taxes were assessed; then, after the expiration of two years any one claiming this balance shall make proof of his claim to the satisfaction of the State Treasurer within three years after the sale of the land and if no satisfactory claim is made to the State Treasurer within three years, this money shall escheat to the State of Texas.

Trusting this is the information which you desire, we are

Yours very truly

ATTORNEY GENERAL OF TEXAS

By

Fred C. Chandler
Fred C. Chandler
Assistant

FCC:ob

APPROVED:

Gerard M. ...
ATTORNEY GENERAL OF TEXAS