



**THE ATTORNEY GENERAL  
OF TEXAS**

**GERALD C. MANN**

**ATTORNEY GENERAL**

**AUSTIN 11, TEXAS**

Honorable A. E. Sutton  
County Auditor  
Anderson County  
Palestine, Texas

Dear Sir:

Opinion No. 0-5669

Re: When the former owner of land which has been sold at a tax sale to a taxing unit, redeems the land as authorized by Article 7340, and Article 7345b, sec. 12, Revised Civil Statutes, during the second year of the redemption period, what disposition should be made of the 50% of the aggregate total of taxes, penalties, interest and costs which he is required to pay in order to redeem the property?

We held in Opinion No. 0-2566, a copy of which is enclosed herewith, that penalties and interest, when collected, should be prorated and placed to the credit of the various funds to which the taxes in question were due and upon which the penalties and interest in question accrued. We here adopt said holding, and it is our opinion, therefore, that when the former owner of land which has been sold at a tax sale to a taxing unit redeems the land as authorized by Article 7340 and Article 7345b, section 12, Revised Civil Statutes, during the second year of the redemption period, the 50% of the aggregate total of taxes, penalties, interest and costs should be prorated and placed to the credit of the various funds to which the taxes in question were due and upon which the penalties and interest in question accrued.

Trusting that this satisfactorily answers your inquiry, we remain

APPROVED OCT 22, 1943  
/s/ Grover Sellers  
FIRST ASSISTANT  
ATTORNEY GENERAL

APPROVED  
OPINION  
COMMITTEE  
BY /s/ BWB  
CHAIRMAN

Very truly yours  
ATTORNEY GENERAL OF TEXAS  
By /s/ Jas. W. Bassett  
Jas. W. Bassett  
Assistant

JWB:ff:lm  
Encl.