



**THE ATTORNEY GENERAL
OF TEXAS**

AUSTIN 11, TEXAS

**WAGGONER CARR
ATTORNEY GENERAL**

March 5, 1963

Mr. John L. Scott, Jr.
County Attorney
Oldham County
Vega, Texas

Opinion No. C- 24

Re: Sale, at public sale, of real estate purchased by a taxing unit at delinquent ad valorem tax foreclosure sale for less than its adjudged value without consent of the other taxing units for whom it also holds title.

Dear Mr. Scott:

You ask whether the City of Vega, Texas was authorized to sell certain lots, at public sale, which it had purchased at sale pursuant to judgment for delinquent ad valorem taxes, for less than its adjudged value, without the consent of the other taxing units.

You have furnished us the following relevant facts. The City of Vega purchased these lots for itself and the other taxing units who also recovered judgment for their taxes in the suit. The amount paid was the adjudged value stated in the judgment. Subsequently, the city sold the property at public sale, within the redemption period, for a sum substantially less than the adjudged value stated in the judgment and without the consent of the other taxing units. All proceedings purport to follow the provisions of Article 7345b of Vernon's Civil Statutes of Texas.

Our answer is that the City of Vega is authorized by Section 9 of Article 7345b to sell the property at any time, at public sale, without the consent of the other taxing units, for less than its adjudged value.

The relevant portion of Section 9 immediately prior to its last amendment in 1947 read as follows:

" . . . and such property shall not be sold by the taxing unit purchasing same for less than the adjudged value thereof or the amount of the judgments against the property in said suit, whichever is lower, without the written consent of all taxing units which in said judgment have

been found to have tax liens against such property; . . ."

Both the amendment of 1947 and this Section 9 as it existed at the time of such amendment authorize public sale six months after the redemption period expires upon request of any taxing unit which had obtained a judgment in the tax foreclosure suit.

Prior to the 1947 amendment the land could not be sold at any time prior to six months after expiration of the redemption period at either private or public sale for an amount less than its adjudged value or the amount of the judgment, whichever was lower, without the written consent of all taxing units who were parties to the judgment of foreclosure. The redemption period was two years from the date of the foreclosure sale. Under the 1947 amendment the redemption period is two years from the date of the filing for record of the purchaser's deed.

In order to expedite sales of the property prior to this two-year and six-month span of time the 1947 amendment added the following new provision:

". . . The taxing unit may sell and convey said property so purchased by it, or which has heretofore been purchased in the name of any officer thereof, at any time in any manner determined to be most advantageous to said taxing unit or units either at public or private sale, subject to any then existing right of redemption; . . ."

The amendment further changed the requirement for written consent of all taxing units to sales for less than the adjudged value, or of the judgment, so as to apply only to private sales. This provision now reads:

". . . but such property shall not be sold by the taxing unit purchasing the same, at private sale, for less than the adjudged value thereof, if any, as established in the tax judgment, or the total amount for which such judgment was rendered against the property in said suit, whichever is lower, without the written consent of all taxing units which in said judgment shall have been found to have tax liens against said property. . . ." (Underscoring added)

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These changes authorized the City of Vega to sell the property at any time at public sale for less than the adjudged value thereof, without the consent of the other taxing units.

S U M M A R Y

A taxing unit may sell real estate which it purchased at delinquent ad valorem tax foreclosure sale at any time at public sale and for less than the adjudged value of the property without consent of the other taxing units for whom it also holds title.

Very truly yours,

WAGGONER CARR
Attorney General of Texas

By: W. E. Allen
W. E. Allen
Assistant

WEA:pw

APPROVED:

OPINION COMMITTEE
W. V. Geppert, Chairman
F. R. Booth
Jerry Brock
Howard Fender
Joe R. Long

APPROVED FOR THE ATTORNEY GENERAL
By: Stanton Stone