

Mr. William M. Kinnersley, Superintendent  
Bureau of Receipts

(continued)

"same was sold, the name of the purchaser, and the price paid therefor.

"(b) Deed to real property. - In the case of any real property sold as provided in section 6335 and not redeemed in the manner and within the time provided in section 6337, the Secretary or his delegate shall execute (in accordance with the laws of the State in which such real property is situated pertaining to sales of real property under execution) to the purchaser of such real property at such sale, upon his surrender of the certificate of sale, a deed of the real property so purchased by him, reciting the facts set forth in the certificate."

26 USCA 6337 provides:

"Redemption of property.

"(a) Before sale. - Any person whose property has been levied upon shall have the right to pay the amount due, together with the expenses of the proceeding, if any, to the Secretary or his delegate at any time prior to the sale thereof, and upon such payment the Secretary or his delegate shall restore such property to him, and all further proceedings in connection with the levy on such property shall cease from the time of such payment.

"(b) Redemption of real estate after sale. -

"(1) Period. - The owners of any real property sold as provided in section 6335, their heirs, executors, or administrators, or any persons having any interest therein, or a lien thereon, or any person in their behalf, shall be permitted to redeem the property sold, or any particular tract of such property, at any time within 1 year after the sale thereof.

"(2) Price. - Such property or tract of property shall be permitted to be redeemed upon payment to the purchaser, or in case he cannot be found in the county in which the property to be redeemed is situated, then to the Secretary or his delegate, for the use of the purchaser, his heirs, or assigns, the amount paid by such purchaser and interest thereon at the rate of 20 percent per annum.

"(c) Record. - When any lands sold are redeemed as provided in this section, the Secretary or his delegate shall cause entry of the fact to be made upon the record mentioned in section 6340, and such entry shall be evidence of such redemption."

26 USCA 6339 provides in part:

"(a) Certificate of sale of property other than real property. \* \* \*