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Mr. William M. Kinnersley, Superintendent
Bureau of Receipts

(continued)

date that the lien was received in the Office of the District Director of Internal Revenue, prevailed, and the City's liens dating from 1933 on were, therefore, extinguished.

In the situation presented here, the Federal lien was recorded on December 15, 1959, and consequently was assessed at a date prior to that time. The City liens became choate on January 1, 1961, and January 1, 1962 (see previous Opinion of this office dated October 19, 1962, File No. 105834). Since the assessment date of the Federal lien was prior in time to the City and State liens, the sale by the Federal Government in accordance with 26 USCA 6335, et seq., above cited, extinguishes the City and State liens. As you are aware, however, the mere fact that the lien is extinguished does not destroy the debt itself. The person to whom the property is assessed is liable individually for this debt and suit may be entered therefor. The taxpayer in this instance apparently is judgment proof, but that is a matter for you to take into account when deciding whether or not to enter suit.

In answer to question (b), the purchaser becomes liable for the payment of taxes on the subject property in his own right as of the date of sale made in accordance with 26 USCA 6338 (a) above quoted. Although 26 USCA 6339 (b)(2) specifically states that the deed shall "operate as a conveyance of all the right, title and interest the party delinquent had in and to the real property thus sold at the time the lien of the United States attached thereto," we do not construe this section to mean that the purchaser of the land would be liable for municipal taxes accruing from the date of the attachment of the lien. To do so would be to render nugatory the holding of the court in U.S. vs. City of New York, above cited. The purchaser and the land in our opinion become liable for municipal taxes as of the date of sale; and thus the land itself is discharged of the lien for 1961 and