

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 1877. Certificate of Sale; Deed of Real Property.

(a) *Certificate of Sale.* In the case of property sold as provided in section 1875 of this Division, the Secretary shall give to the purchaser a certificate of sale upon payment in full of the purchase price. In the case of real property, such certificate shall set forth the real property purchased, for whose taxes the same was sold, the name of the purchaser, and the price paid therefore.

(b) *Deed to Real Property.* In the case of any real property sold as provided in section 1875 of this Division and not redeemed in the manner and within the time provided in section 1876 of this Division, the Secretary shall execute 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.

(c) *Real Property Purchased by Commonwealth.* If real property is declared purchased by the Commonwealth at a sale pursuant to section 1875 of this Division, the Secretary shall at the proper time execute a deed therefor, and without delay cause such deed to be duly recorded in the Commonwealth Recorder's Office.

Source: PL 14-35, § 4 (1876), modified.

Commission Comment: In the subsections above, the Commission changed the section numbers originally referenced in PL 14-35 to the proper renumbered section numbers pursuant to its authority by 1 CMC § 3806(c).