

WOLFE vs. HENDERSON.

TAX SALES: *Redemption of lands sold for, etc.*

Where a revenue act provided that lands sold for the nonpayment of taxes could be redeemed within a certain time upon the payment of a certain penalty, and such act is repealed by a subsequent one, changing the time for redemption and the amount of penalty, but providing that the former act shall remain in force for the collection of the taxes levied thereunder: *Held*, that an act in force for the purpose of collection is in force for the purpose of redemption provided the penalty is tendered within the time prescribed by that act.

APPEAL from *Pulaski* Chancery Court.

T. D. W. Yonley, for appellant.

Gallagher & Newton, for appellee.

STEPHENSON, J. On the 19th of July, 1869, certain lots in the city of Little Rock, belonging to the appellee, were sold for the taxes due thereon for the year 1868. Appellant Wolfe was the purchaser thereof at said sale.

On the 20th of June, 1870, appellee applied to redeem the lots, tendering to the purchaser the amount of the taxes, pen-

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alty and costs arising from the sale, together with twenty-five per cent. penalty thereon. This amount appellant refused to receive, insisting that at the time the tender was made, the law entitled him to one hundred per cent. penalty. This sum, which exceeded the sum tendered by him by \$260.47, the appellee paid under protest to avoid being dispossessed of the lots.

He sued in the court below to recover back the \$260.47, so paid. Judgment was given for the appellee, and the defendant appealed. This sale took place in 1869, and the redemption in 1870.

The revenue law of 1869, for the redemption of lands sold for taxes, prescribes that the owner may, at any time within two years, redeem the same upon payment of one hundred per centum penalty. The revenue law of 1868 provides for such redemptions within one year by paying twenty-five per centum penalty.

The levy of the taxes for which the land was sold was made pursuant to the law of 1868, and the act of 1869, section 159, provides "That an act to assess and collect taxes and for other purposes, approved July 23, 1868, and all acts supplemental thereto, are hereby repealed, but shall remain in full force and effect for the purpose of making the collection of taxes for the year 1868. The collection of the tax therefore, by a sale of the land, was made under the law of 1868. If in force for the purpose of collection, it is in force for the purpose of redemption from sale, and as the appellee applied within one year to redeem his lots, he is entitled to do so by paying the penalty imposed by law.

The judgment is in all things affirmed.