Mr. Buzzanca's claim for relief appears to rest on the contention that the first mortgage was defective in judgment for possession of the property because the tax sale to Mr. Buzzanca was defective and did not convey to Mr. Buzzanca the former owner's interest.

Internal Revenue Service records reveal no defect in the seizure and sale. Being so, Mr. Buzzanca has no ground for complaint against the United States. Because the existence of the first mortgage was made known at the time, the tax sale did not purport to convey rights superior to a valid first mortgage.

The United States cannot and does not attempt to warrant or defend title to property seized and sold under the internal revenue laws. No warranty is available to a purchaser at a tax sale and a deed is not a warranty of the title conveyed. The right, title, and interest conveyed is derivative, and the purchaser acquires only the interest of the delinquent taxpayer. To compel the United States to warrant and defend the title to all property sold by it for taxes would be costly and impractical.

For these reasons I cannot, on the facts at hand, approve this bill for it would create a precedent that would encourage dissatisfied purchasers at Federal tax sales to seek compensation for their losses and guarantee their titles.

Were Mr. Buzzanca, however, to adduce direct evidence establishing incontrovertibly that the tax deed in question was defective, I would of course be willing to sign a similar bill subsequently enacted.

Dwight D. Eisenhower.

On July 14, 1960:

Margaret P. Copin

H.R. 4546. I am withholding my approval from H.R. 4546, for the relief of Margaret P. Copin, of Bernalillo County, N. Mex.

This bill would direct that its beneficiary be credited with a 20-year service period for purposes of civil service retirement annuity, payable commencing October 1, 1960.

This claimant, during three periods beginning in August 1920 and ending in June 1949, was on the employment rolls of the United States for a total time of 20 years and 29 days. This included, however, 7 months and 21 days of leave without pay in calendar year 1922. Her actual service therefore, totals only 19 years, 5 months and 8 days. Nevertheless, in computing Mrs. Copin's length of service for retirement annuity purposes, the normal rules of the law were applied; namely, free credit of 6 months of leave without pay taken in 1922 and exclusion of the excess amount.

Despite the credit of 6 months, the claimant still lacks 22 days of the 20 years of creditable service which would have given her the right to an immediate retirement annuity. Under H.R. 4546, as it is now written, if passed, a القرار 1958, when disability annuity payments theretofore received were terminated pursuant to a finding that she was required to resign employment. Instead, her status is that of a deferred annuitant, and retirement annuity will not be payable until March 1, 1964, after she has attained 62 years of age.

The difference in the total value of the two annuities, based on life expectancy, is $4,200, which would be, in effect, a gratuity from the Federal Government.

The record on H.R. 4546 discloses no valid justification for the favored position the bill would accord this claimant. To confer such a preferential advantage on one individual participant in the retirement program would be highly discriminatory and contrary to the principles of fair play and equality of treatment which are basic to sound personnel administration.

Dwight D. Eisenhower.