

Bond Case Briefs

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TAX - MONTANA

Zinvest, LLC v. Gunnersfield Enterprises, Inc.

Supreme Court of Montana - November 21, 2017 - P.3d - 2017 WL 5591723 - 2017 MT 284

Purchaser of real property, who acquired interest in property from county following unpaid property taxes by record title owner, brought quiet title action.

The District Court entered order quieting title to property, and denied record title owner's motion for summary judgment. Record title owner appealed.

The Supreme Court of Montana held that tax assessment on property was invalid, and thus subsequent tax lien sale was void.

Tax assessment on parcel of real property, which went to property's previous owner, rather than record title owner, was invalid, and thus subsequent tax lien sale of property from county to purchaser, and issuance of tax deed, were void in purchaser's quiet title action. Statutory protections requiring property to be assessed in the owner's name, and prohibiting department of revenue from changing any ownership records unless the department has received a transfer certificate, were mandatory.