

# **Bond Case Briefs**

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## **TAX - LOUISIANA**

### **Community Associates, Inc. v. Taylor**

**Court of Appeal of Louisiana, Fourth Circuit - July 31, 2019 - So.3d - 2019 WL 3470941 - 2019-0242 (La.App. 4 Cir. 7/31/19)**

Former owner filed petition to annul tax sales of multiple lots, and tax sale purchaser filed reconventional demand to quiet tax title of all lots.

The Civil District Court entered judgment confirming tax sales, and order granting purchaser's ex parte motion to amend judgment, requesting correction of municipal addresses of property. Former owner appealed.

The Court of Appeal held that:

- Amended judgment was a nullity;
- Post-tax sale notice was sufficient to satisfy due process rights of former owner as to sale of certain lots;
- Evidence was insufficient to conclude that notice was sufficient to satisfy due process rights of former owner as to tax sale of certain lots; and
- Amended judgment did not accurately reflect purchaser's ownership interest in certain lots.

Amended judgment, providing that original judgment confirming tax sales of several lots listed incorrect municipal addresses for lots, was a nullity, in action by former owner of lots against tax sale purchaser, seeking to annul tax sales of lots, even though amended judgment only sought to correct a clerical error, where trial court signed amended judgment ex parte, without consent of former owner.

Post-tax sale notice was sufficient to satisfy due process rights of former owner as to sale of certain lots, where notice was sent within three-years of filing and recording of tax deed for such lots.

Evidence was insufficient to conclude that notice was sufficient to satisfy due process rights of former owner as to tax sale of certain lots, in action by former owner of lots against tax sale purchaser, seeking to annul tax sales, where record lacked documentation of any pre-tax sale or post-tax sale notice as to such lots.

Amended judgment, declaring that tax sale purchaser was sole heir of certain lots, did not accurately reflect purchaser's ownership interest, in action by former owner of lots against purchaser, seeking annulment of tax sales, where tax sale deed conveyed 75 percent interest in such lots to purchaser.