

Bond Case Briefs

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B.C. Grand, LLC v. FIG, LLC

Court of Appeals of Georgia - October 29, 2019 - S.E.2d - 2019 WL 5558651

Property owner filed action against purchasers of tax executions for delinquent ad valorem taxes on property, asserting claims for negligence, unjust enrichment, conversion, and conspiracy, alleging that purchasers bought tax executions on property to collect higher interest amounts and penalties than were due because executions were based on initial tax assessments that were later reduced.

The trial court granted purchasers' motions to dismiss for failure to state claim. Property owner appealed.

The Court of Appeals held that:

- Tax executions were validly issued, and
- Property owner failed to establish that purchasers were not authorized to levy executions and demand payment.

Tax executions for delinquent ad valorem taxes on property were validly issued by County Tax Commissioner, where property owner failed to pay taxes after 30-day notice period while pursuing appeal of assessment and awaiting refund.

Property owner failed to establish that purchasers of validly issued tax executions for delinquent ad valorem taxes were not authorized to levy executions and demand payment, in property owner's action against purchasers, asserting negligence and other claims; property owner failed to allege that County Tax Commissioner cancelled tax executions, or that tax executions were void as a matter of law based on post-issuance reduction in tax assessment.