

# **Bond Case Briefs**

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## **TAX - LOUISIANA**

### **Mooring Tax Asset Group, L.L.C. v. James**

**Supreme Court of Louisiana - December 9, 2014 - So.3d - 2014-0109 (La. 12/9/14)**

Tax sale purchaser of real property filed petition to quiet title to the property, which had been sold by the taxpayers to a third-party after the tax sale, and then sold by the third party to the current owner. Current owner filed reconventional demand seeking nullification of the tax sale. The District Court awarded summary judgment to current owner, finding the tax sale to be an absolute nullity due to insufficient notice to the taxpayers. The District Court allowed tax sale purchaser to submit proof of costs, but granted current owner's motion to contest costs. Tax sale purchaser appealed, and the Court of Appeal affirmed. Tax sale purchaser filed petition for writ of certiorari, which was granted.

The Supreme Court of Louisiana held that:

- Trial court could not give immediate effect to its judgment annulling the tax sale without providing for reimbursement of the taxes and costs paid by tax sale purchaser, and
- Current owner was the party responsible for reimbursing the taxes and costs paid by tax sale purchaser.