

Bond Case Briefs

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Goduti v. City of Worcester

Appeals Court of Massachusetts, Suffolk - May 13, 2015 - N.E.3d - 2015 WL 2210594

Mortgagee brought declaratory judgment action against city challenging the legality of city's tax assessment. The Land Court granted summary judgment in favor of city. Mortgagee appealed.

The Appeals Court held that:

- Payment of tax debt and release of tax lien rendered appeal moot, and
- Mortgagee was not record owner entitled to have real property taxes assessed to him by municipality.

Mortgagee was not record owner of real property statutorily entitled to have real property taxes assessed to him by municipality, rather than to mortgagor, where, by law, mortgagee did not acquire title to the property until three years after he recorded certificate of entry, and mortgagee accepted payments from mortgagor during that three-year period.