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TAX - MONTANA Zinvest, LLC v. Anderson

Supreme Court of Montana - July 21, 2015 - P.3d - 2015 WL 4541239 - 2015 MT 204

Purchaser of tax lien brought quiet title action against owner of real property. The District Court nullified tax deed and quieted title in owner. Purchaser appealed.

The Supreme Court of Montana held that county failed to record its acquisition of tax lien, so as to render subsequent assignment invalid. Although there was an untitled document that stated that property was "struck off" to the county following tax lien sale, amount listed as paid in document did not correspond to amount of taxes owed on property at issue, and property was not individually identified in document.

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