Bond Case Briefs

Municipal Finance Law Since 1971

TAX - VERMONT

Burgess v. Lamoille Housing Partnership

Supreme Court of Vermont - March 11, 2016 - A.3d - 2016 WL 932908 - 2016 VT 31

Taxpayers' son who had redeemed property brought action against town, town clerk, town's attorney, and landowner to obtain declaratory and injunctive relief in form of tax collector's deed or to recover damages for negligent misrepresentation by attorney. The Superior Court denied request for injunctive or declaratory relief and dismissed landowner. The Superior Court then entered summary judgment in favor of town, clerk, and attorney. Son appealed.

The Supreme Court of Vermont held that:

- The redemption did not unjustly enrich landowner;
- Town and town clerk lacked authority to transfer property to son;
- Son did not justifiably rely on attorney's alleged that son had right to tax collector's deed.

Nonprofit corporation that owned land and leased it to homeowners was not unjustly enriched when homeowners' son redeemed the property after tax sale and restored its interest, even though son paid redemption price in response to alleged statement by town attorney promising tax collector's deed.

Town and town clerk lacked authority to transfer property to taxpayers' son who had redeemed it, and, thus, son was not entitled to tax collector's deed, even if town attorney promised to deliver a deed. Redemption merely extinguished tax sale purchaser's contingent interest and returned the property to original owners free and clear of purchaser's claim.

Copyright © 2024 Bond Case Briefs | bondcasebriefs.com