Bond Case Briefs

Municipal Finance Law Since 1971

TAX - NORTH CAROLINA

Henkel v. Triangle Homes, Inc.

Court of Appeals of North Carolina - September 20, 2016 - S.E.2d - 2016 WL 5076152

Purchaser at federal tax lien foreclosure sale brought action to quiet title to the property after upset bidder at village's prior tax foreclosure sale recorded commissioner's deed to the property.

The Superior Court quiet title in purchaser, and upset bidder appealed.

The Court of Appeals held that federal tax lien foreclosure sale purchaser had title to property.

Claim to parcel by holder of quitclaim deed issued following upset bid at village's tax sale was subordinate to federal tax sale purchaser's claim to the property based on superior federal tax lien such that recordation statute did not apply and federal tax sale purchaser had title to property. As village's foreclosure action and sale violated federal law by failing to provide notice to United States or join it as a party and occurred prior to the federal tax lien foreclosure sale, quitclaim deed was conveyed subject to the federal tax lien, and quitclaim deed holder was put on notice of the federal tax lien foreclosure sale but failed to redeem the parcel from the federal tax foreclosure sale within 180 days.

Copyright © 2026 Bond Case Briefs | bondcasebriefs.com