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Crescent City Property Redevelopment Association, LLC v. Muniz

Court of Appeal of Louisiana, Fourth Circuit - February 10, 2021 - So.3d - 2021 WL 501092 - 2020-0421 (La.App. 4 Cir. 2/10/21)

Tax sale purchaser filed petition to quiet title and annul tax sales against city and record owners which included prior and subsequent tax sale purchasers, seeking a judgment of absolute unconditional ownership.

The District Court granted motions for partial summary judgment. Tax purchaser appealed.

The Court of Appeal held that:

- Tax sale deed was facially defective for lack of proper pre-sale tax notice by advertisement;
- Tax sale deed was facially defective for failure to list record owners and record lienholders;
- Subsequent tax sales precluded tax purchaser from claiming just title;
- Record owner, as summary judgment movant, made prima facie showing of invalidity of tax sale thus shifting burden to tax purchaser; and
- Summary judgment affidavit about provision of pre-tax sale notice was conclusory.

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