

SUPREME COURT OF THE STATE OF MONTANA

Zinvest, LLC v. Anderson

2015 MT 204 (Supreme Court of the State of Montana 2015) · No. DA 14-0649 · Decided July 21, 2015

SUMMARY

The Montana Supreme Court affirmed the judgment nullifying Zinvest, LLC’s tax deed and quieting title in Donna L. Anderson. The court held that the Carbon County Treasurer failed to strictly comply with statutory procedural requirements governing the recording and assignment of a county-purchased tax lien. The court emphasized that tax deed statutes require punctilious compliance because tax deed proceedings can result in the loss of property below its full value.

CASE DETAILS

COURT	Supreme Court of the State of Montana
WRITING FOR THE COURT	Justice Jim Rice; Justice Laurie McKinnon; Justice Michael E. Wheat; Justice Beth Baker; Justice James Jeremiah Shea
JURISDICTION	Montana
DECIDED	July 21, 2015
DOCKET	DA 14-0649
DISPOSITION	affirmed
PROCEDURAL POSTURE	Direct appeal from a district court judgment granting Anderson summary judgment, nullifying Zinvest's tax deed, and quieting title in Anderson.
STANDARD OF REVIEW	Summary judgment is reviewed de novo. If no genuine issue of material fact exists, the court determines whether the moving party is entitled to judgment as a matter of law. Statutory interpretation is a conclusion of law reviewed for correctness.
PRECEDENTIAL VALUE	Published Montana Supreme Court opinion; precedential
PARTIES	Zinvest, LLC v. Donna L. Anderson

TOPICS

- property tax
- tax liens
- quiet title
- statutory interpretation
- appellate procedure

PRACTICE AREAS

QUESTIONS PRESENTED

1. Whether the Carbon County Treasurer properly complied with the procedural requirements of Montana's tax deed statutes.
2. Whether the documents recording the county's acquisition of the tax lien and assigning the county's interest to Zinvest satisfied the statutory requirements necessary to support issuance of a valid tax deed.

HOLDINGS

1. Procedural requirements set forth in Montana tax deed statutes must be strictly observed, requiring punctilious compliance with all statutory and procedural requirements.
2. The county's untitled document and assignment did not satisfy the statutory requirements for recording the county's acquisition of the tax lien or for a tax lien sale certificate, so the resulting tax deed was invalid.

KEY QUOTATIONS

“We have ‘firmly maintained the position that procedural requirements set forth in tax deed statutes must be strictly observed.’” (¶ 16)

“We thus require ‘punctilious compliance with all statutory and procedural requirements’ because of the interests at stake.” (¶ 16)

FACTUAL BACKGROUND

Anderson failed to pay property taxes, and the Carbon County Treasurer conducted a tax lien sale on July 16, 2009, at which no purchaser acquired the lien and the county was deemed the purchaser. Zinvest later paid the delinquent taxes and obtained an assignment of the county's interest, then sent notices, obtained a tax deed, recorded it, and filed a quiet title action. The documents purporting to record the county's acquisition and assign its interest contained inconsistencies, failed to clearly identify the property and amounts owed, and did not satisfy all statutory requirements for a tax lien sale certificate.

PROCEDURAL HISTORY

Zinvest initiated a quiet title action after receiving and recording a tax deed issued by the Carbon County Treasurer. The parties filed competing summary-judgment motions. The district court initially granted Zinvest's motion, but vacated that judgment after discovering it had not received Anderson's reply brief and supporting evidence, then granted Anderson's motion and entered judgment against Zinvest. Zinvest appealed.

DISPOSITION

affirmed

CASES CITED

- Showell v. Brosten, 2008 MT 261, ¶ 9, 345 Mont. 108, 189 P.3d 1210
- Bitterroot River Protection Ass’n v. Bitterroot Conserv. Dist., 2008 MT 377, ¶ 70, 346 Mont. 507, 198 P.3d 219
- Isern v. Summerfield, 1998 MT 45, ¶ 13, 287 Mont. 461, 956 P.2d 28
- Isern v. Summerfield, 1998 MT 45, ¶ 10, 287 Mont. 461, 956 P.2d 28
- Lowery v. Garfield County, 122 Mont. 571, 208 P.2d 478 (1949)
- Hudson v. McDonald, 229 Mont. 426, 747 P.2d 221 (1987)
- Spain-Morrow Ranch, Inc. v. West, 264 Mont. 441, 872 P.2d 330 (1994)
- Tax Lien Services v. Hall, 277 Mont. 126, 919 P.2d 396 (1996)

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