

**MOORING TAX ASSET
GROUP, L.L.C.**

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NO. 2013-CA-0607

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COURT OF APPEAL

VERSUS

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FOURTH CIRCUIT

**RODERICK A. JAMES AND
THE UNITED STATES
DEPARTMENT OF
TREASURY-INTERNAL
REVENUE SERVICE**

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STATE OF LOUISIANA

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BELSOME, J., DISSENTS WITH REASONS

I respectfully dissent from the majority opinion. More specifically, I find that the trial court erred in issuing a final judgment of nullity, and ordering the cancellation of the 2004 Tax Sale Deed from the conveyance and archives records.

LA. Const. Art. VII §25(C) states in relevant part:

No judgment annulling a tax sale shall have effect until the price and all taxes and costs are paid, and until 10 % per annum interest on the amount of the price and taxes paid from the date of the respective payments are paid to the purchaser; however, this shall not apply to sales annulled because the taxes were paid prior to the date of sale.

Since the sale was annulled for failure to meet notification and advertisement requirements rather than prior payment before the tax sale, the judgment of nullity cannot be effective until the tax purchaser is paid. *See* LA. Const. Art. VII §25, *supra*. Accordingly, I would vacate the trial court's final judgment annulling the tax sale, including the cancellation of the 2004 Tax Sale Deed, and remand the case for further proceedings.