

OPINION SUMMARY

MISSOURI COURT OF APPEALS EASTERN DISTRICT

INVESTMENT CORPORATION OF THE)	No. ED92949
VIRGINIAS, INC. and WOODS & STREAMS)	Appeal from the Circuit Court
LAND CO., L.L.C.,)	of Washington County
Plaintiffs/ Respondents,)	Honorable Kenneth Pratte
)	Date: December 8, 2009
v.)	
)	
VINCENZO ACQUAVIVA and MICHAEL)	
McGIRL, COLLECTOR OF REVENUE OF)	
WASHINGTON COUNTY, MISSOURI,)	
Defendants/Appellants.)	
GEORGE DILLARD and LAURA DILLARD,)	
Intervening Plaintiffs,)	
)	
v.)	
)	
MARTIN PRICE, Third-party Defendant.)	

Defendants, a county collector and a purchaser of three parcels of real estate at a tax sale, appeal from the trial court's entry of summary judgment quieting title in plaintiffs, the prior owners, in that real estate. The trial court found that defendants failed to give plaintiffs notice of the pending tax sale of their parcels that complied with Jones v. Flowers, 547 U.S. 220 (2006), which it concluded, voided the tax sale.

REVERSED and REMANDED.

Division One Holds:

1. When mailed pre-sale notice of a tax sale is returned unclaimed, a collector must take additional reasonable steps to provide notice prior to the sale if it is practicable to do so. Jones v. Flowers, 547 U.S. 220 (2006); Schwartz v. Dey, 665 S.W.2d 933 (Mo. banc 1984).
2. The summary judgment record is insufficient to determine whether, under the circumstances, additional reasonable steps to ensure adequate notice were available to the Collector.
3. Defendants waived challenge to plaintiffs' corporate status.

Opinion by: Kathianne Knaup Crane, P.J.
Clifford H. Ahrens, J. and Nannette A. Baker, J., concur.

Attorney for Respondents: David C. Mangan

Attorneys for Appellants: Brad Van Zee, Holly D. Andrea, and Phillip K. Gebhardt

Attorney for Intervening Plaintiffs: David Bender

THIS SUMMARY IS NOT PART OF THE OPINION OF THE COURT. IT HAS BEEN PREPARED FOR THE CONVENIENCE OF THE READER AND SHOULD NOT BE QUOTED OR CITED.