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## TAX SALES - UTAH Jordan v. Jensen

## Supreme Court of Utah - January 10, 2017 - P.3d - 2017 WL 104642 - 2017 UT 1

Purported owners of severed mineral interest brought quiet title action against successors to purchaser of real property at tax sale, and successors counterclaimed to quiet title and brought third-party complaint against lessor.

The Eighth District Court granted summary judgment to owners and lessor. Successors appealed.

The Supreme Court of Utah held that four-year statute of limitations could not be applied after tax sale was conducted in violation of owners' due process rights, overruling *Hansen v. Morris*, 3 Utah 2d 310, 283 P.2d 884.

Four-year statute of limitations applicable to challenges to tax titles could not be applied to bar quiet title action brought by mineral interest owners after tax sale was conducted in violation of owners' due process rights, despite contention that constructive notice of tax sale was sufficient to trigger statute of limitations without violating due process. Statute was not self-executing time bar, but was limitations period that was triggered by county's adversarial action and sale of property at tax sale, and names and addresses of owners were reasonably ascertainable, rendering constructive notice insufficient; overruling *Hansen v. Morris*, 3 Utah 2d 310, 283 P.2d 884.

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