

# **Bond Case Briefs**

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## **NAR Solutions, Inc. v. Kuhn**

**Supreme Court of Louisiana - December 9, 2022 - So.3d - 2022 WL 17546556 - 2022-00425 (La. 12/1/22)**

Successor tax-sale purchaser of immovable property filed petition to confirm and quiet tax sale title and for declaratory judgment as to validity of sale.

The 24th Judicial District Court entered final default judgment declaring tax sale valid and declaring successor to be full owner of property. Pre-sale owner of property filed devolutive appeal. The Fifth Circuit Court of Appeal vacated and remanded. Successor's application for writ of certiorari was granted.

The Supreme Court held that successor was entitled to default judgment quieting title against 100% owner at time quiet title action was instituted.

Grantee of title following tax sale more than three years earlier was entitled to default judgment quieting title against 100% owner at time quiet title action was instituted, even though nothing indicated service of tax delinquency or sale upon his siblings who had inherited interests in the property and transferred their interest to owner; owner took no action within prescribed time period to annul the tax sale.

Since a certified copy of the tax sale certificate is prima facie evidence in a quiet title action of the regularity of all matters regarding the tax sale and the validity of the tax sale, the former property owner must then carry the burden of proving any defects in the tax adjudication proceedings.