

# **Bond Case Briefs**

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## **TAX - LOUISIANA**

### **Belaire Development & Construction, LLC v. Succession of Shelton**

**Supreme Court of Louisiana - October 24, 2025 - So.3d - 2025 WL 2990280 - 2025-00151 (La. 10/24/25)**

Tax-sale purchaser brought quiet-title action against succession of prior owners of parcel of real property, seeking to be declared owner of a 99% interest in property.

Succession's executrix filed a reconventional demand and petition to annul tax sale, adding third-party defendants including city that had obtained for a period a 1% interest in parcel through a series of tax sales, alleging that the tax sales were null and void because executrix did not receive proper pre- and post-sale notice and not all co-owners of parcel were provided requisite notice.

The District Court sustained tax-sale purchaser's and city's peremptory exception of prescription as to executrix's reconventional demand and later granted purchaser's quiet-title petition. On executrix's appeal, the Court of Appeal reversed and remanded. Certiorari was granted.

The Supreme Court held that:

- Tax sale could not be attacked as absolute nullity for failure to provide succession's executrix with statutorily required pre-tax sale notice;
- Reconventional demand was not prescribed on its face, and thus, tax-sale purchaser and city bore burden of proving that executrix's nullity action was prescribed; and
- Executrix was not "duly notified" of tax sale, and thus, redemption nullity action filed within six months of notice was not prescribed.

Succession's executrix was not "duly notified" of tax sale of succession's property to tax-sale purchaser by notice sent via ordinary mail by purchaser, and thus, executrix's redemption nullity action filed within six months of notice was not prescribed, in purchaser's quiet-title action seeking to be declared owner of 99% interest in property; notice failed to meet statutory and due process requirements by failing to inform executrix of correct time period within which she had to challenge tax sale, and fewer than five years had elapsed since filing of tax sale certificate.