

**78B-2-206 Holder of tax title -- Limitations of action or defense -- Proviso.**

An action or defense to recover, take possession of, quiet title to, or determine the ownership of real property may not be commenced against the holder of a tax title after the expiration of four years from the date of the sale, conveyance, or transfer of the tax title to any county, or directly to any other purchaser at any public or private tax sale. This section may not bar any action or defense by the owner of the legal title to the property which he or his predecessor actually occupied or possessed within four years from the commencement of an action or defense. This section may not bar any defense by a city or town to an action by the holder of a tax title, to the effect that the city or town holds a lien against the property which is equal or superior to the claim of the holder of the tax title.

Renumbered and Amended by Chapter 3, 2008 General Session