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# Refunds of Tax Payments

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Dear Reader:

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We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

Sincerely,

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# Refunds of Tax Payments

Reference Number: CTAS-1583

Taxes collected by the trustee are held in trust for the public, and therefore any disbursement, including refunds of overpaid taxes, must be made in strict compliance with statutory authority. The trustee is authorized to make refunds of tax overpayments only upon receipt of certification from the assessor that the original assessment was in error. This refund must be made within 60 days after the receipt of certification from the assessor, and can be made even though the taxes were not paid under protest.<sup>1</sup> If the trustee receives the certification prior to the receipt of the tax payment, the taxes must be collected only on the corrected assessment.<sup>2</sup>

Tax payments, even overpayments, which are voluntarily made cannot be recovered by the taxpayer. A payment is voluntary unless made pursuant to an immediate and urgent necessity for making the payment. Payment made due to mistake of law or its application is a voluntary payment and cannot be recovered.<sup>3</sup>

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<sup>1</sup>T.C.A. § 67-5-509.

<sup>2</sup>T.C.A. § 67-5-509. For prior law, see Op. Tenn. Atty. Gen. 87-90 (May 14, 1987) and Op. Tenn. Atty. Gen. 86-121 (July 15, 1986).

<sup>3</sup>*Hertz Corp. V. County of Shelby*, 667 S.W.2d 66 (Tenn. 1984).

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