



County Technical Assistance Service  
INSTITUTE *for* PUBLIC SERVICE

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# Statute of Limitations

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Dear Reader:

The following document was created from the CTAS website ([ctas.tennessee.edu](http://ctas.tennessee.edu)). This website is maintained by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

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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# Statute of Limitations

Reference Number: CTAS-1605

Taxes on real and personal property are barred, discharged and uncollectible after the lapse of 10 years from April 1 of the year following the year in which such taxes become delinquent, unless the property is sold at a tax sale during this period. The bar against collection is tolled as to taxes at issue in an administrative appeal before the State Board of Equalization, from the date of filing the appeal until issuance of the final assessment certificate.<sup>1</sup>

Property taxes are not barred or discharged after ten years if the county purchased the property at the tax sale and then did not take possession, thus leaving the property on the tax rolls pursuant to T.C.A. § 67-5-2510..<sup>2</sup>

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<sup>1</sup>T.C.A. § 67-5-1806. *See also* Op. Tenn. Atty. Gen. 90-35 (March 16, 1990).

<sup>2</sup>Op. Tenn. Atty. Gen. 83-379 (November 8, 1983).

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**Source URL:** <https://www.ctas.tennessee.edu/eli/statute-limitations>