



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

July 22, 2024

Delinquent Taxes

Dear Reader:

The following document was created from the CTAS website (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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Delinquent Taxes

Sale of Land

Private Acts of 1963 Chapter 177

SECTION 1. That when any land must be sold for payment of delinquent county taxes, for the County of Tipton, it shall be filed under the provisions of Chapter 18, et. seq. Title 67 of the Tennessee Code Annotated so far as the same shall apply. It shall be the duty of the Clerk of the Court ordering the sale to bid, on behalf of Tipton County, the amount ascertained to be due for tax, interest, penalty and cost, where no other bidder offers the same or a higher bid. The proceeds from such sale shall be applied, first, to the payment of the penalty allowed as compensation for prosecuting the suits; second, to the cost. If any municipality shall have delinquent taxes on the same property, and shall join in this suit, a pro rata distribution shall be made to the county and municipality.

SECTION 2. During the period when redemption [sic] of any such tract of land can be made, a receiver may be appointed upon the allegation of waste. After the period of redemption has elapsed it shall be the duty of the Clerk of the Court ordering said sale to arrange to sell every tract of such land as expeditiously and advantageously as possible. The said sale shall be made with the concurrence of the County Judge, the County Trustee and the Tax Assessor of said Tipton County.

SECTION 3. Conveyance of said land upon sale after the period of redemption shall be made with out warranties of any sort, and deeds shall be executed by the Tipton County Judge and the Trustee for Tipton County.

SECTION 4. The deed shall be prepared by the Back Tax Attorney as a part of the duties for which he is compensated under the law, and no additional compensation shall be allowed.

SECTION 5. That this Act shall be void and of no effect unless it is approved by a twothirds vote of the County Court of Tipton County. Its approval or non-approval shall be certified by the Clerk of that body to the Secretary of State.

Passed: March 20, 1963.

Source URL: <https://www.ctas.tennessee.edu/private-acts/delinquent-taxes>