



County Technical Assistance Service

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Delivery of Delinquent Tax List to Attorney and Acceptance of Delinquent Taxes

Dear Reader:

The following document was created from the CTAS electronic library known as e-Li. This online library is maintained daily 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 e-Li material.

Sincerely,

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Reference Number: CTAS-1590

After the trustee has received the delinquent tax list from the delinquent tax deputies, has made a settlement with them,¹ and has published notice of intent to file the tax suit, the trustee must deliver to the delinquent tax attorney a list of all unpaid real property taxes. The list must be delivered between February 1 and April 1.² The trustee may accept payment for delinquent taxes until that time, and must keep a record of all such payments.³

After suit is filed, the court clerk may accept payment for delinquent taxes along with interest, penalty, and court costs. Payments made to the clerk must be received and paid out in the same manner as other public revenue. The clerk must receive the same compensation for receipting and disbursing taxes as is allowed for receipt and disbursement of other public revenues and must make settlement when requested by the county mayor or county trustee.⁴

¹T.C.A. § 67-5-2006.

²T.C.A. § 67-5-2404.

³T.C.A. §§ 67-5-2008, 67-5-2009.

⁴T.C.A. § 67-5-2421.

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