



County Technical Assistance Service

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Setting Aside a Tax Sale

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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Setting Aside a Tax Sale

Reference Number: CTAS-1602

A writ of possession may be ordered by the court in which the tax sale was made upon application of the purchaser. A purchaser not taking actual possession of the property has no rights to rents or profits from a taxpayer who has remained in possession during the redemption period.¹ Any person who buys real estate sold for delinquent taxes that were a lien thereon, and who fails to get a good title or to recover possession of the realty, is subrogated to all liens that secured the taxes, and all interest, costs, penalties and fees; and the person has the right to enforce the same in chancery for the reimbursement of the purchase money paid by such person and interest thereon.²

A tax deed of conveyance or an order confirming the sale is an assurance of perfect title to the purchaser of such land, and no conveyance will be invalidated in any court, except by proof that the land was not liable to sale for taxes, or that the taxes for which the land was sold have been paid before the sale or that there was substantial noncompliance with mandatory statutory provisions relating to the proceedings in which the parcel was sold; and if any part of the taxes for which the land was sold is illegal or not chargeable against it, but a part is chargeable, that shall not affect the sale, nor invalidate the conveyance thereunder, unless it appears that before the sale the amount legally chargeable against the land was paid or tendered to the county trustee, and no other objection either in form or substance to the sale or the title thereunder shall avail in any controversy involving them.³

No suit may be commenced in any court of the state to invalidate any tax title to land until the party suing pays to the clerk of the court where the suit is brought the amount of the bid and all taxes subsequently accrued, with interest and charges. No suit may be commenced in any court of the state to invalidate any tax title to land after three years from the time the land was sold for taxes, except in case of persons under disability who have one year in which to bring suit after the disability is removed. After expiration of the period of redemption provided in T.C.A. § 67-5-2702, the delinquent tax sale purchaser may file suit to quiet title, notwithstanding the deadline for tax sale challenges.⁴

¹T.C.A. § 67-5-2503.

²T.C.A. § 67-5-2504(a). See also *Rast v. Terry*, 532 S.W.2d 552, 553-54 (Tenn. 1976); *Colligan v. Cooney*, 64 S.W. 31, 33 (Tenn. 1901).

³T.C.A. § 67-5-2504(b).

⁴T.C.A. § 67-5-2504(c) and (d).

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