

SENATE BILL 2037

By Norris

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 5, relative to delinquent property taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-2401, is amended by deleting the section in its entirety and by substituting instead the following:

(a) As a preliminary step toward enforcing the lien for uncollected property taxes, the trustee shall cause to be inserted in one (1) or more newspapers of the county once a week for two (2) consecutive weeks in the month of January a notice as follows:

You are advised that after February 1, additional penalties and cost will be imposed in consequence of suits to be filed for enforcement of the lien for property taxes for prior tax years; until the filing of such suits, taxes may be paid in my office.

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County Trustee

(b) The cost of publication shall be paid by the county, and if no newspaper is published in the county, notice shall be posted on the courthouse door. Failure of the trustee to make such publication shall not be a defense to any suit for tax collection.

SECTION 2. Tennessee Code Annotated, Section 67-5-2704, is amended by inserting the language “, including property taxes due or delinquent on the property,” after the word “moneys” in the second and third sentences of subsection (a).

SECTION 3. This act shall take effect upon becoming law, the public welfare requiring it.