

SENATE BILL 321

By Jackson

AN ACT to amend Tennessee Code Annotated, Section 13-6-102; Title 67, Chapter 5, Part 21; Title 67, Chapter 5, Part 24 and Title 67, Chapter 5, Part 25, relative to delinquent property taxes.

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

SECTION 1. Tennessee Code Annotated, Section 67-5-2502(c), is amended by adding the following new subdivision:

(4) The delinquent tax attorney shall post a copy of the proceedings conspicuously at the parcel and shall send a copy of the proceedings by first-class mail addressed to "occupant" at the last known municipal address of the parcel.

SECTION 2. Tennessee Code Annotated, Section 67-5-2501(a)(2), is amended by deleting the language "thereof, where" and substituting instead the language "thereof, along with the amount of receiver's lien as defined in § 13-6-102(15), if applicable, where ".

SECTION 3. Tennessee Code Annotated, Section 67-5-2501(b)(2), is amended by deleting the language "thereof, where" and substituting instead the language "thereof, along with the amount of receiver's lien as defined in § 13-6-102(15), if applicable, where ".

SECTION 4. Tennessee Code Annotated, Section 67-5-2515, is amended by adding the following new sentence at the end of the section:

Such tax deed or order of confirmation of sale must include as an exhibit a detailed description of the steps taken by the delinquent tax attorney to provide notice to all owners and interested parties, and must include a finding by the court that such steps represented a diligent effort to give actual notice of the proceedings, as defined in § 67-5-2502(c)(1).

SECTION 5. Tennessee Code Annotated, Section 67-5-2405(b)(1), is amended by deleting the subdivision and substituting instead the following:

The complaint must be in substance and form as other complaints for the enforcement of liens and must be filed against the parcel and contain the location of all delinquent tax parcels in the complaint as an in rem action to seek a judgment to enforce the first priority lien and may also be filed against and contain the names of all the delinquent taxpayers in the county as an in personam action to pursue the claim against the taxpayer to recover the personal debt owed by the taxpayer, and the fact that the complaint contains the names of more than one (1) defendant must not be considered by the court multifarious, or a misjoinder of parties.

SECTION 6. This act shall take effect July 1, 2019, the public welfare requiring it.