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## Delinquent Taxes

Cliff Greenwood

*Municipal Technical Advisory Service*

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*sub*  
*Taxation - Collection*

The University of Tennessee

September 1956

# DELINQUENT TAXES

(P.) CLIFF GREENWOOD

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Municipal Technical Advisory Service

Division of University Extension

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*Knoxville,  
Tennessee*  
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TIME TABLE FOR COLLECTION OF TAXES  
(For Cities Using Same Schedule)  
As Counties

January 10, 1956	Assessment date. Taxes become lien on real property.
October, 1956	(first Monday) County taxes become due and payable.
February 10, 1957	(or before) Trustee to advertise that previous year's taxes will become delinquent on March 1.
March 1, 1957	Previous year's taxes become delinquent. Penalty of $\frac{1}{2}$ of 1 per cent, plus $\frac{1}{2}$ of 1 per cent on the first of each month thereafter until paid, attaches to county taxes. Penalty of 5 per cent, plus interest of $\frac{1}{2}$ of 1 per cent per month thereafter until paid, attaches to city taxes.
April 1, 1957	Previous year's tax delinquent lists turned over to Deputy Collector. Between April 1 and January 1 following when Deputy Collector returns delinquent tax lists, he attempts to collect by distress and sale of personal property or garnishment proceedings.
April 1, 1957	Penalty of 2 per cent, in addition to that stated above, attaches to city taxes.
May 1, 1957	(and list of each month thereafter) Additional penalty of 1 per cent attaches to city taxes on the first of each month until paid. County taxes begin bearing interest of $\frac{1}{2}$ of 1 per cent per month until paid.
January 1, 1958	Deputy Collector due to return delinquent tax lists turned over to him on preceding April 1.
January 15, 1958	(or before) Trustee to advertise that suits will be filed to collect such unpaid delinquent taxes.
February 1, 1958 - March 1, 1958	Trustee, with help of county judge or chairman of county court, selects a Delinquent Tax Attorney and delivers to him foregoing lists of delinquent taxes to be collected.
March 1, 1958	(or before) Delinquent Tax Attorney files suits to collect such taxes.

This table, governing the collection of delinquent state and county taxes, also applies to those municipalities which have no provision in their charter or ordinances for the collection of delinquent taxes, and to those who certify their taxes to the county trustee for collection. Some cities in the latter category have charters which provide a different penalty rate from that here shown.

## DELINQUENT TAXES

### INTRODUCTION

That there is a need for the collection of delinquent taxes is well illustrated by the fact that one city recently announced with obvious pride that it had collected some 95% of its taxes for the year 1948. It, of course, cannot be denied that this is a good record, but the fact remains that here is a small city that failed to collect some \$15,000.00 in taxes for the past year. The record of this city is better than the average for the rest of the state, according to a study made a few years ago which reported that the average tax delinquency for the state as a whole is approximately thirteen per cent.

It is difficult to state general principles that will be applicable to all cities in the state because most cities have special provisions on this point in their own private charters governing the procedures to be followed in collecting delinquent taxes. However, it is believed that the information herein presented may be readily adapted to any city.

It would be helpful if an article of this type could state what the tax rate for each city should be, or at least to state the limitations, but any city that does not have special legislation on this matter is in a poor situation today because Section 6-208, Tennessee Code Annotated sets out the following limitation on taxes:

No municipality shall levy a higher tax than fifteen mills on the dollar of taxable property for all purposes, without specific legislative authority, and no tax in excess of this shall be levied on the taxable property of the municipality; provided, without such authority cities having by the last federal census, or any future federal census, five thousand inhabitants or under, shall not levy a tax of more than seven and a half mills on the dollar; twelve thousand and under, not more than ten mills on the dollar; twenty thousand and under, not more than twelve and a half mills on the dollar.

In this article we are concerned only with the collection of delinquent real property taxes, so the introductory remarks as to assessment etc. will be limited to real property taxes.



## ASSESSMENT OF TAXES

Section 67-601 Tennessee Code Annotated provides that real estate shall be assessed every two years, in the odd years. Section 67-1103 provides that municipal taxes shall become due and delinquent at the same time as state and county taxes. This applies to the municipalities that have their taxes collected through the county trustee, and it is believed that this probably includes a majority of the smaller municipalities. In these instances, in accordance with Code Section 67-606, the property is assessed as of the tenth of January.

All cities should comply with the provisions of Section 67-608 of the Code which reads as follows:

In assessing real estate, the following shall be shown: (1) the description of the property; (2) the name of the true owner or owners, if known; (3) the actual cash value of the land or lot, including the improvements, and also all interests in real estate or improvements thereon assessable as under the preceding section, subsection 5; and, (4) the actual cash value of mills, gins, manufactories, distilleries, breweries, foundries, and other buildings for similar purposes.

Section 67-609 as follows:

In describing real estate, the following rules shall be observed: The number of town lots (and blocks) of the property as a whole or a part shall be given; the name of the street, avenue, alley or road on which it fronts, and the front feet thereof shall be given, unless the size, dimension, and quantity can be more conveniently given in acres, then to be given in acres. If the property is a part of any known subdivision, its size, dimensions, quantity, and front feet or acres shall be given. In describing tracts of land, when it can be done, the surveyor's district, range, township, section, and sectional subdivision shall be designated and the number of acres. The lands by which the described tract is bounded shall also, be given in the assessment. When part of a known tract, subdivision, lot, or block of land is assessed by a description which identifies it, any other part of it which is assessed, but not so identified, shall be held to embrace all of such tract, subdivision, lot or block not included in the part identified; but a failure to assess according to this law shall not in any wise vitiate the assessment or sale of lands under the same, and parol testimony shall always be admissible to supply a description of land on the assessment roll or in conveyance for taxes, where such testimony will show what land was assessed and sold, and there is enough in the description on the roll or conveyance to be applied to a particular tract or parcel of land by aid of such testimony.

After property is assessed taxes become a lien thereon. Section 67-1801, Tennessee Code Annotated provides as follows:

The assessed taxes on all real estate.... shall be and remain a first lien upon such property, from the tenth of January of each and every year.

With the exceptions hereinafter noted, municipal taxes on real property are due and payable in the same manner and at the same time as state and county taxes as provided in Section 67-1105, Tennessee Code Annotated:

Every taxpayer shall pay his state, county, municipal, highway, school and all his property and poll taxes to said county trustee, except when otherwise provided by law; and said taxes shall be due and payable on the first Monday in October of each year, and shall bear interest from the first day of May following, and, in addition, a penalty of one half of one per cent. For each month the taxes are delinquent to be added on the first day of each month, beginning with the first of March, except as otherwise provided in regard to municipal and poll taxes.

The words "except when otherwise provided by law" in the above is construed to refer to private charters which authorize cities to collect taxes in some manner other than that prescribed by the Code. The words "except as otherwise provided in regard to municipal and poll taxes" refers to the penalty prescribed for municipal delinquencies in Section 67-1106 (2), Tennessee Code Annotated wherein it is provided:

If such municipal taxes be not paid on or before the date fixed for the delinquency thereof, then a penalty of five per cent. thereon shall at once accrue. If the same be not paid on or before the first day of the following month, then an additional penalty of two per cent. shall accrue on the first day of each month thereafter that the same shall remain unpaid until such penalty shall reach the sum of ten per cent. on the original tax, whereupon the said penalty shall be no further increased.

Sub Section (3) of this same section provides that the above penalty shall be in addition to the interest which is payable as though no penalty had accrued.

An analysis of the method of collecting delinquent state and county taxes is in order here because it is the method that is pursued by a majority of the cities.

Before taxes become delinquent a warning notice is sent out by the county trustee. Section 67-1301, Tennessee Code Annotated provides:

The county trustee shall, ten days before taxes become delinquent, insert in one or more newspapers published in the county once a week for two consecutive weeks, a warning to taxpayers as follows:

#### WARNING TO TAXPAYERS

After - - - - -, unpaid taxes bear interest and in addition a penalty of one-half of one percent, a month. Taxes may be paid at my office until - - - - -, when lists will be delivered to officers for collection at the cost of the taxpayers.

County Trustee

#### COLLECTION OF DELINQUENT TAXES

Collectors of delinquent taxes must first ascertain if there is any personal property which may be sold to satisfy the taxes. The provision for this action is found in Section 67-1305, Tennessee Code Annotated:

All taxes remaining delinquent for thirty days shall immediately be collected by the county trustee, by distress and sale of any personal property liable therefor; and the tax books in the hands of said trustee and the delinquent lists to be furnished by him to deputy trustees, or to the sheriffs and constables, shall have the force and effect of a judgment and execution from a court of record, and shall be ample authority for the officers having such taxes for collection to distrain and sell a sufficient amount of the personal property of any delinquent to satisfy his taxes, interest, penalties, and costs. The county trustee shall cause advertisement to be made annually of said delinquent tax lists in one or more newspapers of general circulation, published in the county, said advertisement to list the name of the delinquent taxpayer and the amount of his delinquency on each item of taxable property, the costs for which shall be borne by the county, not to exceed the usual and customary legal advertisement rate, trustee to give list to papers at least 30 days before being turned over to the clerk and master, provided, however, in counties where the property is to be sold which have no newspaper of general circulation, ten (10) days' notice of the time and place of said sale of personalty shall be given by advertisement posted in three public places in the county, one of which shall be in the district where the taxpayer resides and one at the court house door.

The sale above referred to must be preceded by notice as provided by Section 67-1306, Tennessee Code Annotated which section reads as follows:

Ten days' notice of the time and place of said sale of personalty shall be given by advertisement posted in three public places in the county, one of which shall be in the district where the taxpayer resides, and one at the court house door.

An elective remedy which may be followed by the collectors within their discretion is provided by Section 67-1308, Tennessee Code Annotated:

The officers to whom the delinquent lists are so delivered may proceed against said delinquent taxpayers by garnishment proceedings, returnable before any justice of the peace in the district where the delinquent resides, or to any court, which garnishment shall run in the name of the state for its own behalf and for the use and benefit of the county.

If there is no personal property over and above the thousand dollar exemption and if garnishment proceedings fail or the collector elects not to proceed by this method, then the delinquent lists in the hands of the collector are returned to the trustee by the first day of the following January. The trustee then is in position to collect the tax and penalty plus interest until the first of February. However, during the month of January he must comply with the provisions of Section 67-2001, Tennessee Code Annotated which reads as follows:

As preliminary step toward enforcing the lien for uncollected land taxes charged to him on the tax books, the trustee shall cause to be inserted in one or more newspapers of the county once a week for two consecutive weeks in the month of January a notice as follows:

#### TO DELINQUENT TAXPAYERS

You are advised that after February 1, additional penalties and costs will be imposed in consequence of suits to be filed for enforcement to the lien for taxes against land; until the filing of such suits, taxes may be paid at my office.

---

County Trustee



The next step is for the trustee to select a Delinquent Tax Attorney in accordance with the provisions of Section 67-2002, Tennessee Code Annotated which section reads as follows:

After the publication of the aforesaid notice, and between the date of February 1 and March 1, the trustee shall deliver the delinquent lists showing all unpaid land taxes to an attorney chosen by him with the approval of the county judge, or chairman of the county court, and it shall be the duty of the county trustee and the county judge, or chairman, to cause said attorney to prepare and file suits in the chancery or circuit courts for the collection of all delinquent land taxes, and all arrears of taxes due the state, county, and municipality; and, so that delinquent and municipal taxes may be collected at the same time as other taxes, it shall be the duty of the proper municipal officers to furnish the county trustee or his attorney, certified lists of delinquent municipal taxes, unless otherwise provided.

The Delinquent Tax Attorney, selected in accordance with the provisions of the above section, is governed in his actions by Section 67-2003, Tennessee Code Annotated which section reads as follows:

The attorney designated by the trustee with the approval of the county judge, shall after February 1, and not later than March 1, file suits in the circuit or chancery courts of the county for the collection of delinquent taxes due the state, county, and municipality, as well as the interest, penalties, and costs attached to and a part of such taxes, which taxes, interest, penalties, and costs are declared a lien upon the land; and, for the enforcement of this lien, said suits shall be brought in the name of the state, in its own behalf and for the use and benefit of the county, and of any municipality certifying the lists of delinquent taxes. The bill shall be in substance and form as other bills of complaint for the enforcement of liens and shall include not less than twenty-five defendants, if that number are delinquent; and the bill (one bill) may be filed against and contain the names of all the delinquent taxpayers in the county, and the fact that the bill contains the names of more than one defendant shall not be considered by the court multifarious, or a misjoinder of parties. All such suits, whether brought in the chancery court or circuit court, shall be prosecuted according to the rules of procedure of courts of chancery; and all lands impressed with the lien for taxes, interest, penalties, and costs shall be subject to sale under such proceedings, when the amount due is ascertained. The court shall order a sale of such land for cash, subject to the equity of redemption. At all sales, the clerk of the court, acting for the state, shall bid the debt ascertained to be due for taxes, interest, penalties, and the costs incident to the collection thereof, where no other bidder offers the same or larger bid. The proceeds from such sale shall be applied first

to the payment of the five per cent. penalty allowed as compensation for prosecuting the suits, second to the costs, and third the remainder shall be prorated to the state first, county second, and the municipality third. The amount due each to be ascertained by a decree of the court. Provided, however, that where suits are pending against any particular tract of land or lot for the collection of delinquent taxes under this section no subsequent suits for collection of taxes shall be filed against such tract of land or lot against which proceedings are pending until such time as all prior proceedings against such tract of land or lot shall have proceeded to a sale thereof for the purpose of enforcing the lien of such delinquent taxes.

Attention is called to the last sentence of the above Section. For any city which has not taken steps by ordinance or resolution to exempt itself from this provision, or, if there is any possibility that the city may wish to collect its own delinquent taxes rather than to certify them to the county trustee, steps should be taken to exempt itself from this entire section in accordance with the provisions of Section 2, Chapter 71 Public Acts of 1937 which provides as follows:

Any municipality or county of the state may exempt itself from the provision of this act, either in its entirety or in part by proper resolution or ordinance.

Provided also that any suit filed to collect taxes may be dismissed in the discretion of the Chancellor for laches or failure to prosecute. No steps are taken to prosecute said suit to a sale of the property within three years from date of filing of the suit.

Thus no city is bound to have its delinquent taxes collected in the manner set out above. If a city's charter is silent on the collection of delinquent taxes, it may follow this method or elect one of the other methods hereinafter described. The city is authorized by Chapter 125 Public Acts of 1933 to bid in property at a tax sale. If the city's charter specifically prescribes this method, it may nevertheless select one of the other methods hereinafter described. It should be kept in mind, however, that any city which is not authorized by charter to impose a penalty for delinquency may not impose such penalty unless the procedure above outlined is followed.

Any city regardless of its charter or the way in which it has been enforcing its tax collections, may resort to an ordinary suit in chancery.

Any city that so desires may follow the remedy prescribed in Section 6-704 and 6-705 Tennessee Code Annotated. Section 6-704 provides as follows:

It shall be lawful for any incorporated municipality to sue in the chancery court of the county in which it is located for taxes due said municipality upon real estate, whenever said taxes are past due and unpaid. In such suit may be included as many as twenty-five distinct pieces of tracts of land, the owners thereof being made defendants to the bill. Such cause shall not be subject to objection for misjoinder by reason of the distinct interest the several defendants have in the properties proceeded against.....

Section 6-705 reads as follows:

Suit shall not be . . . brought until the collecting officer shall have made due return to the corporate authorities of such delinquent taxes and that there is no personal property out of which to make the same; provided, that publication be made for four consecutive weeks in a newspaper published in said municipality, or if no newspaper is published there, then in a newspaper published nearest thereto, which publication shall contain the name or names of delinquents and the amount due from each.

Numerous cases in Tennessee have upheld this principle, one of the most recent of such cases being that of State v. Bennett, 180 S. W. 2nd 891 wherein the court quoted the following:

It has long been the rule in this state that 'taxes, when assessed, become a personal debt, and that the government is entitled to all the remedies for their collection, including an ordinary suit at law, if it chooses to resort to that remedy,' State v. Duncan, 71 Tenn. (3Lea) 679, 685; State ex rel. v. Andrews, 131 Tenn. 554, 578, 579, 175 S. W. 563, dealing with privilege taxes imposed by a municipality.

This fact is further borne out by the case of State v. Delinquent Taxpayer, 167 S. W. 2nd 690 wherein it is held that:

Where the municipal officials charged with the duty of collecting delinquent taxes fails to act before March 1 by certifying delinquencies to the trustee for action by the delinquent tax attorney of the county, and suit has been instituted to collect delinquent state and county taxes, the municipality has the right to institute suit for the recovery of delinquent municipal taxes.



For the purpose of collecting delinquent real property taxes cities may be classified into the following categories:

1. Those incorporated under the general provisions of Section 6-101 et. seq. of the Tennessee Code Annotated.
2. Those incorporated under the Uniform City Manager provisions of the Tennessee Code Annotated (6-1803 et. seq.).
3. Those incorporated by special Act of the General Assembly where no charter provision is made for the collection of delinquent taxes.
4. Those incorporated by special Act of the General Assembly where provision in the charter is made for the collections of delinquent taxes.

Those cities, incorporated under the general provisions of Section 6-101 et. seq. of the Tennessee Code Annotated, have two methods of collecting delinquent taxes, (1) the remedy provided in Section 6-704 of the Tennessee Code Annotated and (2) the additional remedy of an ordinary suit in chancery.

Those cities, incorporated under the Uniform City Manager provisions of the Tennessee Code Annotated (6-1803 et. seq.), in accordance with Section 6-2211 have the taxes, becoming due on the first day of November. The penalty for delinquency is provided in Section 6-2213 of the Tennessee Code Annotated which reads as follows:

On the first day of December of the year for which the taxes are assessed, or other date provided by ordinance, a penalty of two per centum upon all taxes remaining unpaid shall be imposed and collected by the city and paid into the city treasury. An additional penalty of two per centum shall be added for each month thereafter for twelve months.

If any taxpayer elects to pay his taxes prior to October first, he shall be entitled to a discount of two per centum from the amount of his bill.

Section 6-2215 provides that delinquent taxes shall be certified to the county trustee for sale of land with state and county sales. Of course these cities also have recourse to an ordinary suit in chancery, and also to the remedy provided in Section 6-704 of the Tennessee Code Annotated.

Those cities, incorporated by special act of the General Assembly, where no charter provision is made for the collection of delinquent taxes, of course,



may bring an ordinary suit in chancery, or they may refer their delinquent list to the county trustee for collection, or they may resort to the provisions of Section 6-704 of the Tennessee Code Annotated.

Those cities, incorporated by special act of the General Assembly where provision in the charter is made for the collection of delinquent taxes, have recourse to the remedies in category 3 and in addition thereto to the remedies provided for in the particular charter of incorporation.

#### STEPS TO INSURE GOOD TITLE

Certain steps are necessary to insure good title where real property is sold to satisfy the tax lien. Whether the suit is instituted in chancery court or in circuit court the same rules govern because it is provided that chancery rules shall prevail where suit is brought in the circuit court.

An examination of Section 67-2023 of the Tennessee Code Annotated would seem to indicate that it should not be a difficult matter to obtain good title through a court sale. Section 2023 reads as follows:

A tax deed of conveyance shall be an assurance of perfect title to the purchaser of said land, and, no such conveyance shall 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 said sale; and if any part of the taxes for which said 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.

This statute should not be taken too literally, however. Although a suit against land to collect delinquent taxes is an action in rem, that is an action against the property, nevertheless it has been held repeatedly that service of process must be made to interested parties, either constructive or actual. This means of course that any suit should be prosecuted with all the formalities of an ordinary suit in chancery. The procedure can be illustrated by setting out the procedure in a hypothetical suit. Therefore

Appendix A outlines a model suit which has been used successfully. For those interested in a comprehensive report of cases which develop the requirements for getting a good title from a tax sale for delinquent taxes attention is called to an article by Kenneth C. Larkey, appearing in the April, 1949 issue of the Tennessee Law Review. Also, in the recent case of Johnson et. ux. v. McKinney, 222 S. W. 2nd 879, the following statement is made:

It seems to be contented that in a case of this character, if the landowner merely learns from common report in the community that the suit is pending, no more notice is required. We do not think this is the law.

#### CONCLUSION

The collection of delinquent taxes is primarily a question of administrative management. Once the procedure is established and the taxpayers are made aware of the fact that they are not going to be permitted to escape paying these taxes the problem is largely solved.

It may cost a few cities more to collect the delinquent taxes that they are worth for the first year or so under a policy of strict enforcement, but after a year or two it, in most instances, no longer will be necessary to resort to the courts.

**In the CHANCERY COURT of \_\_\_\_\_ COUNTY  
TENNESSEE**

**The City of \_\_\_\_\_, a Municipal Corporation of  
\_\_\_\_\_ County, Tennessee, Complainant,**

**vs.**

No. \_\_\_\_\_ Tax R. D. \_\_\_\_\_

[illegible]

TO THE HONORABLE CHANCELLOR OF SAID COURT:

Complainant would respectfully show to the Court:

I.

That it is a municipal corporation of Tennessee vested with full power and authority to levy and collect its own taxes, and that by due and regular procedure, assessments and levies are made from year to year upon the taxable properties lying within the corporate limits of said city; the taxes so levied are due and payable on the first Monday of October of each and every year for which they are assessed; said taxes become delinquent if unpaid on March 1st and from that date bear interest at the rate of 6% per annum. A penalty of five per cent of the amount of delinquent taxes is added to said delinquent taxes on the 1st day of March and two per cent on the 1st day of April and one per cent on the 1st day of each month thereafter, until a total of ten per cent is reached; and an attorney's fee of five (5%) per cent also accrues thereon upon the filing of suit thereon to enforce payment. Under the law said assessments and levies are in legal effect judgments against the persons to whom the properties are assessed, and also liens on the properties assessed for the amount of the taxes levied thereon, together with interest, penalty and attorney's fee, such liens being superior to all other liens of every nature, save only the lien of the State of Tennessee, and the County of \_\_\_\_\_, and not affected by any subsequent transfers whatsoever; and that it is entitled to have said lien enforced by sale of property.

II.

That the defendants whose names and places of residence are set out in the caption hereof, or those under whom they claim are the owners of and in possession of the properties described hereinbelow and listed opposite their several names. The residence of defendants is as stated in the caption hereof. In the cases of the defendants opposite whose names appears the word "unknown", their places of residence are unknown to complainant and cannot be ascertained after diligent search and inquiry; and complainant verily believes and charges that said defendants are non-residents of the State of Tennessee.

III.

That the City Treasurer and the Collector of Delinquent Taxes of the City of \_\_\_\_\_ have caused to be inserted in one or more newspapers in the City of \_\_\_\_\_, \_\_\_\_\_ County, once a week for two consecutive weeks, in the month of January, preceding the filing of this suit, a notice as follows:

"TO DELINQUENT TAXPAYERS"

"You are advised that after February 1st, additional penalties and costs will be imposed in consequence of suits to be filed for enforcement of the lien for taxes against land; until the filing of such suits, taxes may be paid at my office.

City Recorder"



Said taxes, to recover which this suit is brought, were not paid, and delinquent lists of all unpaid land taxes were delivered in accordance with the provisions of the law, to the Delinquent Tax Attorney of the City of \_\_\_\_\_, and said attorney directed to prepare and file this suit for the collection of the delinquent land taxes on the property described in this bill, together with all attorney's fees, penalties, interest and costs.

IV.

That for the year \_\_\_\_\_ assessments and levies were duly made upon the properties within the city limits, and the agents and officers of complainant, charged with the duty of collecting said taxes, made diligent efforts to collect same by distress warrants or executions, and have failed.

That among the properties so listed and taxed, and upon which the city has been unable to collect its levies, are certain lots of land in the \_\_\_\_\_ Ward of the City of \_\_\_\_\_, which are hereinafter listed, as described upon the tax rolls of the City of \_\_\_\_\_, together with the names of the owners thereof (defendants herein), the assessed value of the property and the amount of the unpaid tax as follows:

----- WARD

YEAR 1950

Item No.	NAME of Persons to Whom Assessed	LOT NO.	DESCRIPTION & SUB'D	VALUATION	TAX
	Code No.			\$	\$
	Code No.			\$	\$
	Code No.			\$	\$
	Code No.			\$	\$
	Code No.			\$	\$
	Code No.			\$	\$
	Code No.			\$	\$
	Code No.			\$	\$
	Code No.			\$	\$

V.

Complainant respectfully shows that it has the inherent right under the law of the land, to sue for its taxes, and in addition, that it is given the power to provide by ordinance for the collection of and the bringing of suits upon its delinquent taxes by Chapter \_\_\_\_\_ of the Private Acts of \_\_\_\_\_ the General Assembly of the State of Tennessee; and by the Code of Tennessee of 1932 and subsequent amendments thereto; and that pursuant to its said powers and authorities; it has passed the following ordinance and amendments thereto which are now in full force and effect:

[Here copy city ordinance governing collection of delinquent taxes..]

VI.

The defendants whose names and places of residence are set out in the caption hereof or those under whom they claim are the owners of and in possession of the properties described upon the Exhibits hereinbefore described and listed opposite their several names, or are the owners of some interest therein.

The residence of said defendants is stated in the caption hereof. In the case of the defendants opposite whose names appears the word "Unknown", their places of residence are unknown to complainant and cannot be ascertained after diligent search and inquiry; and complainant verily believes and charges that said defendants are non-residents of the State of Tennessee.

VII.

Other taxes both City and State and County may be owed upon the properties described in the Exhibits hereto. It may be that complainant will wish to introduce at the hearing of this cause, evidence of such other taxes to the end that the property may be sold for all the assessments and taxes due.

PREMISES CONSIDERED, COMPLAINANTS PRAY that the parties named in the caption hereof be made defendants hereto by proper process, where it is shown that they are residents of the State of Tennessee and as to the non-resident defendants and those whose residences are unknown and cannot be ascertained by due diligence, that publication be made as required by law, requiring them to appear and answer this bill. The oath to the answer of each defendant is waived.

That for all minor defendants without regular guardians, guardians ad litem be appointed to answer for them.

That a receiver be appointed to take charge of the property herein described, collect all rents and profits therefrom and the net amount of such rents and profits, after paying the receiver a reasonable compensation, be applied to the said Front Foot Assessment, to interest and such other costs as may be incident thereto and to the payment of any taxes that may be due thereon, if such said taxes be proven in this cause.

That, if necessary, a reference be ordered to ascertain the amount due by each defendant and that complainant's lien for such sums be declared and enforced by the sale of the property above described, subject to the lien of

of all taxes which may be due thereon, unless complainant should prove said taxes and ask the Court for a sale of the property to satisfy the lien not only of the Front Foot Assessment but also the taxes.

That attachments be issued and levied on the properties described herein to enforce the lien of the City of \_\_\_\_\_ for the Front Foot Assessments due it, as herein set forth.

And that complainant have all such other, further and general relief as it may be entitled to in the Premises.

This is the first application for an attachment or any other extraordinary process in this cause.

\_\_\_\_\_  
Solicitor for City of \_\_\_\_\_

STATE OF TENNESSEE  
COUNTY OF \_\_\_\_\_

Personally appeared before me \_\_\_\_\_ Deputy Clerk and Master of the Chancery Court of \_\_\_\_\_, Tennessee, who makes oath in due form of law that he is Delinquent Tax Attorney, clothed by the City of \_\_\_\_\_, Tennessee, with the authority to act in the filing and prosecution of suits to enforce collection of delinquent City of \_\_\_\_\_ taxes and Front Foot Assessments, and that the statements made in the foregoing bill are true to the best of his knowledge, information and belief.

\_\_\_\_\_  
Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_

\_\_\_\_\_  
Deputy Clerk and Master



IN THE CHANCERY COURT OF \_\_\_\_\_ COUNTY, TENNESSEE

CITY OF \_\_\_\_\_, A MUNICIPAL CORPORATION, )

Complainants )

vs. )

No. \_\_\_\_\_ T. R. D. )

\_\_\_\_\_ et al )

Defendant. )

AMENDED AND SUPPLEMENTAL BILL

TO THE HONORABLE CHANCELLOR OF SAID COURT:

Comes complainant, and no process having been served upon the defendants hereto, amends and supplements its original bill herein filed and respectfully shows to the Court:

I.

That this suit was originally filed by the City of \_\_\_\_\_ for the collection of certain taxes due said complainant by the defendants and for the sale of the properties described in the original bill.

That since the filing of the original bill, complainant has ascertained that there have been changes in ownership of some of said parcels of realty described therein and that certain Trust Deeds and other encumbrances are outstanding thereon.

II.

There remain unpaid, among others, certain items of taxes sued for in this cause, which are set out and described upon the sheets which follow. Upon each sheet is shown the party to whom the assessment was made; a complete description of the property taxed, the assessed value and the amount of the tax; under the item "Present Owners", the person or persons now owning the same, if different from the person or persons to whom it was assessed for the tax year involved; and under the item "Present Trust Deeds and other Encumbrances," the names of the Trustees in such Deeds of Trust as are outstanding and unsatisfied against the said property, together with the holder of the debt, if known. The said parties named as "Present Owners" and under the item "Present Trust Deeds and other Encumbrances" are hereinafter prayed to be made parties to this suit. The said sheets giving such detailed information follow:

No. \_\_\_\_\_ T. R. D. Item No. \_\_\_\_\_ Year \_\_\_\_\_

Assessed to \_\_\_\_\_

Ward \_\_\_\_\_ Lot No. \_\_\_\_\_

Subdivision \_\_\_\_\_

Description \_\_\_\_\_

Assessed value \$ \_\_\_\_\_ City of \_\_\_\_\_ tax \$ \_\_\_\_\_

Process \_\_\_\_\_

Present Owners:

Present Trust Deeds and other Encumbrances:

The properties described in the foregoing sheets are, in some instances, many years delinquent, as will be shown by reference of this cause to the Clerk and Master.

The resident of the parties listed on the sheets hereinabove described and made a part of this bill under the headings "Present Owners" and "Present Trust Deeds and other Encumbrances," are indicated upon the said sheets. In some cases the words "Residence Unknown" appear after the name of the party and in these cases, complainant is unable to ascertain the residence of the party after diligent search and inquiry and complainant verily believes and charges that the residence of such defendant is unknown and cannot be ascertained upon diligent search and inquiry.

PREMISES CONSIDERED, COMPLAINANT PRAYS, in addition to the prayer of the original bill herein filed:

That the parties hereinabove named as owners, as mortgagees, trustees in Trust Deeds and owners of other interests in the properties dealt with herein, be made defendants hereto, by proper process of this Court, and that the non-resident defendants and those whose residences are unknown and cannot be ascertained after diligent search and inquiry, be made defendants hereto by publication, made as required by law, and that all the said defendants be required to appear and answer this amended bill, but not under oath, the oath to the answer of each defendant being waived; and that complainant have such further and general relief as it may be entitled to in the premises.

\_\_\_\_\_  
\_\_\_\_\_  
Solicitors

STATE OF TENNESSEE )

COUNTY OF \_\_\_\_\_ )

Personally appeared before me \_\_\_\_\_,  
Deputy Clerk and Master of the Chancery Court of \_\_\_\_\_ County, Tennessee  
\_\_\_\_\_, who makes oath in due form of law that  
he is an Attorney employed by the City of \_\_\_\_\_, with authority to proceed in this cause and that the statements made in the foregoing amended and supplemental bill are true to the best of his knowledge, information and belief.

Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_  
19\_\_\_\_.

\_\_\_\_\_  
Deputy Clerk and Master

IN THE CHANCERY COURT OF \_\_\_\_\_ COUNTY, TENNESSEE

CITY OF \_\_\_\_\_, A MUNICIPAL CORPORATION, )

Complainant )

vs. )

No. \_\_\_\_\_ T. R. D. )

et al )

\_\_\_\_\_  
Defendant. )

\_\_\_\_\_  
SECOND AMENDED AND SUPPLEMENTAL BILL

TO THE HONORABLE CHANCELLOR OF SAID COURT:

Comes the complainant and no process having yet been issued against those now sought to be made defendants herein and no answers having been filed concerning the properties herein dealt with and reaffirming and reincorporating and relying upon the allegations in the original and first amended and supplemental bills filed in this cause as though they were specifically set out herein, especially insofar as they pertain to the descriptions of the properties and the tax indebtedness sought therein, as well as the prayers of said bills, further amends its allegations to ask for service of process upon those mentioned below, who are the owners of or have an interest in the property described in the item number tabulated preceding their respective names, so that they may be made defendants to said bill and reference is made by Item Number herein to the properties described in the original bill:

ITEM NO.

PRESENT OWNER

ADDRESS



Complainant prays that subpoena to answer issue and be served upon the defendants above named and that they be required to answer this bill, but not under oath, their oaths to their answers being waived. And that in addition to the prayers of the original and first amended and supplemental bills, the complainant have such other and further relief as is meet and proper in the premises.

\_\_\_\_\_  
Solicitor for Complainant

STATE OF TENNESSEE )  
COUNTY OF \_\_\_\_\_ )

Personally appeared before me \_\_\_\_\_  
Deputy Clerk and Master of the Chancery Court of \_\_\_\_\_ County, Tennessee,  
\_\_\_\_\_, who makes oath in due form of law that he is an  
Attorney employed by the City of \_\_\_\_\_, with authority to proceed in this  
cause and that the statements made in the foregoing amended and supplemental  
bill are true to the best of his knowledge, information and belief.

Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_  
19\_\_\_\_.

\_\_\_\_\_  
Deputy Clerk and Master

ORDER OF PUBLICATION

STATE OF TENNESSEE

NO. \_\_\_\_\_ TAX RULE DOCKET -- IN THE CHANCERY COURT OF \_\_\_\_\_  
COUNTY, TENNESSEE

CITY OF \_\_\_\_\_, a Municipal Corporation of \_\_\_\_\_  
County, complainant vs.

It appearing from the Sheriff's return made on subpoena to answer issued in the above styled cause that the following defendants, "after diligent search and inquiry, are not to be found in my County":

And it further appearing from the return of the Sheriff heretofore, filed upon process issued in said cause that the following defendants are non-residents of the State of Tennessee, and are residents of the State or States listed following their respective names, to wit:

And it further appearing from the allegations of the original and amended bills filed in said cause, which are sworn to, that the residence of the following defendants is unknown and cannot be ascertained upon diligent inquiry:



It is, therefore, ordered that the above named defendants, make their appearance herein at the Court House of \_\_\_\_\_ County, in the City of \_\_\_\_\_ County, Tennessee, on \_\_\_\_\_, and plead, to Complainant's bill, or the same will be taken for confessed as to them, and set for hearing ex parte, and that a copy of this order be published once a week for four consecutive weeks in the \_\_\_\_\_.

The original and amended bills in these causes are filed for the purpose of enforcing tax liens on various parcels of real estate located in \_\_\_\_\_, \_\_\_\_\_ County, Tennessee, described herein in which real estate the defendants herein named are alleged to have an interest.

This \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_

\_\_\_\_\_ Clerk and Master

By: \_\_\_\_\_ D. C. & M.

publish:

\_\_\_\_\_

JUDGMENT PRO CONFESSO

\_\_\_\_\_  
VS. No. \_\_\_\_\_ R.D. \_\_\_\_\_ CHANCERY COURT  
of \_\_\_\_\_ County

In this cause, defendants \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

having been brought into Court by legal process of \_\_\_\_\_  
citing \_\_\_\_\_ to appear and defend the suit of complainant \_\_\_\_\_

on or before Monday \_\_\_\_\_ 19\_\_\_\_\_,  
and having failed so to do, the Clerk and Master, on motion of complainants is pleased to and does order that the allegations of the bill be taken for confessed as to \_\_\_\_\_ and the cause proceeded with ex-parte.

This \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_.

\_\_\_\_\_  
Clerk and Master.

By \_\_\_\_\_ D. C. & M.



IN THE CHANCERY COURT OF \_\_\_\_\_ COUNTY, TENNESSEE.

CITY OF \_\_\_\_\_, ETC.

VS.

NO \_\_\_\_\_ T. R. D., ITEM \_\_\_\_\_.

\_\_\_\_\_ ET AL

NOTICE OF TAX REFERENCE.

TAKE NOTICE THAT, at \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_,  
19 \_\_\_\_\_, at my office in \_\_\_\_\_, I will hear the reference ordered in  
said cause by decree entered in T. M. B. \_\_\_\_\_, Page \_\_\_\_\_, when  
and where you will attend with your proof or the hearing will be proceeded  
with ex parte. This \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

\_\_\_\_\_, Clerk and Master

By \_\_\_\_\_ D. C. & M.



CERTIFICATION FOR CITY OF \_\_\_\_\_ TAX BILLS.

---

I certify that I am duly elected, qualified and acting Delinquent Tax Attorney of the City of \_\_\_\_\_, \_\_\_\_\_ County, Tennessee, in charge of tax litigation for said City, that pursuant to law and ordinances, lists of delinquent taxes have been certified to and turned over to me; that the within statements of taxes and assessments for the years \_\_\_\_\_ against the within described property are correct copies of delinquent items so certified and delivered to me and are true and correct transcriptions of said records, insofar as they pertain to the said assessments and taxes herein shown; that said taxes and assessments are unpaid and delinquent and that the calculations of interest, penalties, attorneys' fees and costs are correct and lawful.

Dated at \_\_\_\_\_, Tennessee, this \_\_\_\_\_ day of \_\_\_\_\_,  
19 \_\_\_\_.

---

I certify that I am the duly elected, qualified and acting City Recorder of the City of \_\_\_\_\_, in official custody of all delinquent and current tax and special or front foot assessment roll books of said City; that the within statement of taxes and assessments of said City against the within described property is a true and correct transcription of said records, insofar as they pertain to the said assessments and taxes herein shown; that said taxes and assessments are unpaid and delinquent and that the calculation of interest, penalties, attorneys' fees and costs are correct and lawful.

Dated at \_\_\_\_\_, Tennessee, this \_\_\_\_\_ day of \_\_\_\_\_,  
19 \_\_\_\_.

---

City of \_\_\_\_\_ Tennessee

STATEMENT OF DELINQUENT TAXES ON FOLLOWING DESCRIBED PROPERTY

LOT \_\_\_\_\_ CO. LOT \_\_\_\_\_ BLK. \_\_\_\_\_ ACRES \_\_\_\_\_  
PROPERTY NO. \_\_\_\_\_  
DESCRIPTION \_\_\_\_\_

ASSESSED TO	YEAR	WARD	CHANCERY BILL NO.	VALUATION	TAX	INTEREST	PENALTY	ATTORNEY FEES	COURT COST	TOTAL

IN THE CHANCERY COURT OF \_\_\_\_\_ COUNTY, TENNESSEE

CITY OF \_\_\_\_\_, A MUNICIPAL CORPORATION,  
of \_\_\_\_\_ County, Tennessee )

Complainants )

vs. )

\_\_\_\_\_ et al )

Defendants. )

No. \_\_\_\_\_ T. R. D.

Items: \_\_\_\_\_

DEPOSITION OF \_\_\_\_\_ ON REFERENCE HELD  
IN THIS CAUSE ON \_\_\_\_\_ UPON  
PROPER NOTICE.

PRESENT FOR THE COMPLAINANTS

PRESENT FOR THE DEFENDANTS

\_\_\_\_\_, being duly sworn, deposes as follows:

Deposition of \_\_\_\_\_:

DIRECT EXAMINATION

Q. Your name is \_\_\_\_\_ and you are the Registrar of Deeds of \_\_\_\_\_  
\_\_\_\_\_ County, Tennessee?

A. That is correct.

Q. How long have you held this office?

A. Since \_\_\_\_\_

Q. Please state whether as the Registrar of Deeds you have in your custody  
complete records concerning all land in \_\_\_\_\_ County and all  
conveyance of record pertaining to the same and how far back do these  
records go.

A. \_\_\_\_\_

Q. Do you also have maps made up from time to time showing the various parcels of land in \_\_\_\_\_ County?

A. I do.

Q. Are you able from the records and maps which are in your custody to ascertain a correct particular description of any and all parcels of land in \_\_\_\_\_ County?

A. I am.

Q. Have you at my request from your records and from your knowledge of lands in \_\_\_\_\_ County prepared a particular description of property described in Chancery Bill No. \_\_\_\_\_ in the Chancery Court of \_\_\_\_\_ County as Items Nos.:

A. I have.

Q. Will you please furnish such descriptions?

A. I submit herewith as exhibits to this deposition, sheets numbered and made exhibits numbers \_\_\_\_\_ to \_\_\_\_\_ inclusive, containing as to each of the items or parcels of which you request a description (1) the item number (2) the description contained in the tax bill (3) a correct particular description.



NO CROSS EXAMINATION

Further deponent sayeth not.

\_\_\_\_\_.

Sworn and subscribed to before me this \_\_\_\_\_ day of \_\_\_\_\_  
\_\_\_\_\_, 19 \_\_\_\_\_.

\_\_\_\_\_  
D. C. & M.

AN ORDINANCE EXEMPTING THE CITY OF \_\_\_\_\_  
FROM THE PROVISIONS OF CHAPTER 71 PUBLIC ACTS OF  
TENNESSEE FOR 1937

WHEREAS, by Chapter 71 of the Public Acts of Tennessee for 1937, entitled "An Act to Amend Section 1591 of the Code of Tennessee" said section being one of the provisions of the law with regard to the filing of suits for delinquent taxes, it is provided in Section 2 of the said Act that any municipality may exempt itself from the provisions of said Act by appropriate resolution;

NOW THEREFORE BE IT ENACTED BY THE CITY OF \_\_\_\_\_, TENNESSEE, that the City of \_\_\_\_\_ be and it hereby is exempted entirely from all provisions of Chapter 71 of the Public Acts of Tennessee for 1937; and that the proper officials continue the prosecution of suits for the collection of delinquent taxes in accordance with the present provisions of law.

Passed first reading \_\_\_\_\_

Passed second reading \_\_\_\_\_

Passed third reading \_\_\_\_\_

STATE OF TENNESSEE  
COUNTY OF \_\_\_\_\_:

I, \_\_\_\_\_, City Recorder of \_\_\_\_\_, hereby certify that the forgoing is a true and correct copy of an ordinance which was duly passed by the City Council on \_\_\_\_\_ which ordinance is on file in this office.

In Testimony Whereof, I have hereto set my hand and affixed the seal of the City, at office, this the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
City Recorder

IN THE CHANCERY COURT OF \_\_\_\_\_ COUNTY, TENNESSEE

CITY OF \_\_\_\_\_, A MUNICIPAL CORPORATION,  
of \_\_\_\_\_ County, Tennessee)  
Complainant)

vs.

No. \_\_\_\_\_ T. R. D.

Item No. \_\_\_\_\_

et al)

Defendants.

MASTER'S REPORT ON TAX REFERENCE

Responding to an Order of Reference entered in T. M. B. \_\_\_\_\_.  
Page \_\_\_\_\_, such notice as is required by law having been given, proof  
was taken on said reference on the \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_,  
and has been filed on the cause.

From all of which the Clerk and Master finds and reports as follows:

TAXES DUE AGAINST SAID PROPERTY ARE:

City of \_\_\_\_\_ Taxes due (See Schedule I)

State and County Taxes due (See Schedule II)

THE TAX ROLL DESCRIPTION AND A PARTICULAR DESCRIPTION OF THE PROPERTY  
FOLLOW:

The foregoing report is respectfully submitted.

\_\_\_\_\_  
Clerk and Master

By \_\_\_\_\_  
D. C. & M.



BILL NO. \_\_\_\_\_ ITEM \_\_\_\_\_

MEMORANDUM FOR OFFICERS TO USE IN GETTING INFORMATION FOR AFFIDAVITS.

1. \_\_\_\_\_  
Name of Defendant
2. \_\_\_\_\_  
Age
3. \_\_\_\_\_  
Residence
4. \_\_\_\_\_  
Name and address of wife
5. \_\_\_\_\_  
Is Defendant in military service?
6. \_\_\_\_\_  
Will Defendant and Wife be willing to execute Quit Claim?
7. \_\_\_\_\_  
Other pertinent facts

\_\_\_\_\_  
Defendant

\_\_\_\_\_  
AFFIDAVIT

STATE OF TENNESSEE)  
COUNTY OF \_\_\_\_\_ )

I, \_\_\_\_\_, a Deputy Sheriff of \_\_\_\_\_ County, Tennessee, make oath that I served the original papers in this cause on the defendant, \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_; and that on that date, the defendant was not in the military service of the U. S.; that I have again contacted said defendant to make sure that his status has not changed, and found that the defendant is approximately \_\_\_\_\_ years of age and is not in the military service of the U.S.

Therefore, I make oath that said defendant is not now in the military service of the United States.

\_\_\_\_\_  
Affiant

Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

\_\_\_\_\_  
Notary Public

My commission expires \_\_\_\_\_

[Here attach copy of ordinance levying the tax]

STATE OF TENNESSEE )  
COUNTY OF \_\_\_\_\_ )

I, \_\_\_\_\_, do hereby certify that I am the duly elected, qualified and acting Recorder of the City of \_\_\_\_\_, Tennessee, and that as such official, I am charged with the duty of keeping the minute records, papers and all matters coming before the Board of Commissioners of said City.

I further certify that I have examined the records and compared the foregoing ordinance with the proceedings of said Board of Commissioners and same is a full, true and complete copy of an ordinance fixing the tax rate of the City of \_\_\_\_\_ which passed third and final reading on \_\_\_\_\_, the original being on file and a matter of record in my office.

GIVEN under my hand and the official seal of the City of \_\_\_\_\_, Tennessee this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
Recorder

IN THE CHANCERY COURT OF \_\_\_\_\_ COUNTY, TENNESSEE

CITY OF \_\_\_\_\_ )  
vs. \_\_\_\_\_ )  
\_\_\_\_\_ )  
Defendant. )

No. \_\_\_\_\_ T. R. D.  
CONSOLIDATED CAUSES.

DECREE CONFIRMING REPORT OF CLERK AND MASTER  
AND ORDERING SALE.

These consolidated causes came on this day to be heard upon the reports of the Clerk and Master finding taxes due against the several hereinafter described properties; upon the pro confesso heretofore taken against the following defendants:

upon the affidavit filed in this cause in compliance with the Soldier's and Sailor's Civil Relief Act. Which affidavit was filed on the \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_, insofar as it pertains to the said properties; and upon the entire record in the consolidated causes; and

It appearing to the Court from the affidavit of \_\_\_\_\_, regarding military service of the defendants

that the taxes assessed to them upon the properties herein involved are delinquent for many years and that diligent inquiry has been made to find them; and that their places of residence are unknown after such diligent inquiry; that the properties are so burdened with delinquent taxes that there are probably no equities in the properties for the owners and that it therefore appears that the said property is tax abandoned:

It is therefore deemed proper by the Court that complainants proceed against the said defendants and their properties and that a sale of the said properties be held to satisfy the said tax liens.

And it appearing to the Court that the Clerk and Master, upon reference directed by the Court, has ascertained and reported all taxes due as to the properties described in items numbers:

in the original bill filed in this cause No. \_\_\_\_\_ T. R. D., as well as particular descriptions of the said properties, the said reports of the Clerk and Master being in the following words and figures, to wit:

(Clerk will here copy said reports.)

And it further appearing to the Court that the said reports have been on file for more than twenty days and that no exceptions have been taken thereto and that the same should therefore be in all things confirmed and that the said properties should be sold to satisfy the lien of taxes due thereon.

And it further appearing to the Court that the original bill herein filed by the City of \_\_\_\_\_ prays for a sale of the said properties for city of \_\_\_\_\_ taxes and subject to the lien of State and County taxes.

And it further appearing to the Court that it is proper that such sale should be ordered.

IT IS NOW THEREFORE ORDERED, ADJUDGED AND DECREED as follows:

(a) The foregoing reports of the Clerk and Master are in all things confirmed.

(b) The Clerk and Master will, upon some convenient date set by him, offering each parcel for sale separately, well the several hereinabove described properties in the manner provided by law to satisfy the hereinabove listed tax liens and improvement assessment liens, together with interest, penalties, attorney's fees and costs, as above set out, of the City of \_\_\_\_\_, subject to the liens of the State and County as hereinabove found, the said sale to be upon advertisement as provided by law, at the front door of the Courthouse of \_\_\_\_\_ County, Tennessee, said property to be struck off and sold to the highest bidder for cash and further subject to the equity of redemption for two years.

The Clerk will promptly report his action to the Court.

If the City of \_\_\_\_\_ should be the successful bidder at said sale, then it may off-set such bid as may be made by it against its taxes, together with the interest, penalties, attorney's fees and costs due it, or its attorneys.

When said sale shall have been made and confirmed the Clerk will upon application of the purchaser, issue a writ of possession to the purchaser as to each of the said properties.

---

Chancellor



IN THE CHANCERY COURT OF \_\_\_\_\_ COUNTY, TENNESSEE

CITY OF \_\_\_\_\_  
vs.  
\_\_\_\_\_  
Defendant.

No. \_\_\_\_\_ T. R. D., and  
CONSOLIDATED CAUSES

## MASTERS REPORT

I respectfully report that, in obedience to a decree in this cause made at the last term, commanding me to sell the property therein mentioned, I advertised as required by the decree, and, on the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_, in front of the Court House door in \_\_\_\_\_ sold said property, at public sale, with the two year equity of redemption to \_\_\_\_\_ for cash. Said property so sold is that certain tract or lot of land in the \_\_\_\_\_th district of \_\_\_\_\_ County, Tennessee and more particularly described as follows:

Clerk and Master

---

**VS.**

## CONSOLIDATED CAUSES

# DECREE CONFIRMING SALE

This cause came on to be heard this day before Hon. \_\_\_\_\_, upon the whole record in the cause, including the decree of sale and the masters report made in obedience thereto, which report is as follows:

[Here copy the report in full]

And said report being unexpected to, on motion of the complainant, is in all things by the Court confirmed.

It is, therefore, ordered, adjudged, and decreed, by the Court that all the right, title and interest, of the defendants, \_\_\_\_\_, \_\_\_\_\_, and of all the other parties to this suit, in and to said tract of land be divested out of them and each of them, and be vested in the said purchaser, \_\_\_\_\_ in fee simple forever, subject to the two year equity of redemption and subject to county taxes, etc.

When the purchase money has been paid, the Clerk and Master will make, acknowledge for registration, and deliver to \_\_\_\_\_, a deed conveying said tract of land to him, as aforesaid, or will give him a certified copy of this decree, as a muniment of title, at his election, he paying the legal fees therefor. On application of the purchaser a writ of possession will be issued to put him into possession of said tract of land.

Chancellor

CHANCERY SALE OF REAL ESTATE

CHANCERY COURT OF \_\_\_\_\_ COUNTY, TENNESSEE

No. \_\_\_\_\_ and Consolidated Causes, to-with No's:

on the Tax Rule Docket of said Court.

CITY OF \_\_\_\_\_, a Municipal Corporation situated in \_\_\_\_\_  
\_\_\_\_\_ County, Tennessee, Complainants, vs.

Defendants.

By virtue of decree for sale entered in the above styled cause on \_\_\_\_\_, 19 \_\_\_\_\_, in Tax Minute Book \_\_\_\_\_, Page \_\_\_\_\_ of the Chancery Court of \_\_\_\_\_ County, Tennessee, I will sell separately at public auction to the highest bidder at the front door of the Court-house of \_\_\_\_\_ County, Tennessee, on

\_\_\_\_\_, 19 \_\_\_\_\_,

at twelve o'clock noon, to satisfy the liens of unpaid City of \_\_\_\_\_ taxes, and subject to the hereinafter listed State and County taxes, the hereinafter described properties situated in \_\_\_\_\_ County, Tennessee.

Listed preceding the description of each parcel is the sum total of all City taxes for which said sale shall be made, and the sum total of all State and County taxes subject to which said sale is made, both totals being inclusive of taxes, interest, penalties, attorney's fees and costs, through the year 19 \_\_\_\_\_. Terms of sale, cash, subject to the equity of redemption of two years, subject to State and County taxes.

Said parcels of property, together with the names of the owners, the total amounts of City and State and County taxes, are hereinafter listed and tabulated as follows, to wit:

PARCEL NO. \_\_\_\_\_, Sold as the property of:

Total City of \_\_\_\_\_ Taxes:

Total State and County Taxes:

Description:



This \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_.

\_\_\_\_\_, Clerk and Master

By \_\_\_\_\_ D. C. and M.

\_\_\_\_\_  
Solicitor

Publish on the following dates: