



County Technical Assistance Service

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Municipal Taxes Collected as Part of Tax Suit

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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Table of Contents

Municipal Taxes Collected as Part of Tax Suit	3
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Municipal Taxes Collected as Part of Tax Suit

Reference Number: CTAS-1591

If a municipality wishes to have its taxes collected by the county delinquent tax attorney, it must furnish the trustee or delinquent tax attorney with a certified list of delinquent municipal taxes.¹ The municipality may pursue collection of delinquent property taxes even if county taxes on the property have been timely paid.² Note that the municipality is allowed to pursue collection of delinquent property taxes on its own.³

¹T.C.A. § 67-5-2403.

²T.C.A. § 6-55-201; Op. Tenn. Atty. Gen. 87-106 (June 26, 1987).

³T.C.A. § 67-5-2005. See 2010 Public Chapter 660 authorizing partial payment of property taxes.

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