

From A–Z: Summary of Statutes re Delinquent Tax Parcels Acquired by Governments at Tax Sales

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Tenn. Code Ann. § 67-5-2507

Role of the County Mayor

- a. The County Mayor is responsible for delinquent tax parcels acquired by the County.
- b. Within 120 days of the tax sale, with approval of 2/3rds of the County Commission, the County Mayor can move the Court to rescind the sale of any parcel that constitutes a financial hardship or environmental risk.
- c. During the redemption period, the County must avoid waste and may resell the parcels (subject to the right of redemption).
- d. After the redemption period, the County Mayor must sell delinquent tax parcels “as expeditiously and advantageously as possible.” The County Mayor may consolidate and sell groups of parcels together if “advantageous to the parcels' reuse and redevelopment.”
- e. The County Mayor may take legal action to cure title defects.

Standard Resale Procedure (not applicable in Shelby and Davidson)

- f. A committee consisting of four commissioners and the County Mayor shall place a fair price on each tract of land, for which price the land shall be sold. The committee may authorize the sale of any tract of land “upon such terms as will secure the highest and best sale price.”
- g. If the proposed sale price is less than the total amount of the taxes, penalty, cost and interest (which continues to accrue from the tax sale date to the resale date), the County Commission must “determines that it is impossible to sell” the parcel for that amount and approve the price.
- h. Notice of the proposed sale (including parcel identifier (map/group/parcel), name of the purchaser, terms/conditions, and price) must be published in a local newspaper at least 10 days prior to the closing date.
- i. Anyone can raise the offer (by 10% or more) during this 10-day period. If an offer is raised, “both parties” are afforded an opportunity to make offers, and the parcel shall be sold to the party making the highest and best offer.
- j. Conveyances of the land shall be made without warranties of any sort.
- k. The Delinquent Tax Attorney is required to prepare the deed for ***no additional compensation***.

Tenn. Code Ann. § 67-5-2508

- l. Municipalities (and other tax authorities) are authorized to bid at tax sales and/or to retain delinquent tax parcels for a public purpose in the same manner as Counties.
- m. Tax authorities can bid *over* the amount of taxes owed at a tax sale if authorized by the governing body.
- n. Tax authorities can enter into interlocal agreements regarding joint bidding at tax sales.
- o. If multiple tax authorities are owed delinquent taxes with respect to a delinquent tax parcel: that parcel may be resold for less than the total owed and the sales proceeds split pro-rata between the tax authorities OR if one of the tax authorities wishes to use the parcel for a public purpose, it can pay off the amount owed to the other tax authority.

Tenn. Code Ann. § 67-5-2509

- p. Delinquent tax parcels acquired by a tax entity at a tax sale stop accruing taxes after the redemption period.
- q. When a tax authority resells delinquent tax parcels, it must notify the assessor.

Non-Standard Resales (the “Standard Resale Procedure” described above does not apply to...)

- r. Resales to another governmental entity.*
- s. Resales to Habitat for Humanity (or similar 501(c)(3) nonprofit) for purposes of “creating affordable and habitable housing for the disadvantaged and needy.”*
- t. Resales to 501(c)(3) nonprofits that operate and maintain a community garden.*

*These resales may be on “any terms” (which *may* authorize the donation of parcels).

- u. Resales by Shelby County (see full text of statute for details)

Tenn. Code Ann. § 67-5-2510

- v. Taxes owed on a delinquent tax parcel acquired by a tax authority are to be removed from the tax roll if the tax authority takes possession of the parcel. (Note: This statute is probably the source of the expression that delinquent tax parcels acquired by governmental entities at tax sales are “struck off” the tax rolls or “struck off to the County.”)
- w. If the tax authority does not take possession, the parcel is not to be taken off the tax rolls.

Tenn. Code Ann. § 67-5-2511

- x. Counties (through the County Mayor) and municipalities (through the chief executive officer) are required to prepare, maintain, and annually publish (online or in a local newspaper) a list of delinquent tax parcels available for resale.
- y. If the list is maintained online, a link to the list must be annually published in a local newspaper.

Tenn. Code Ann. § 67-5-2516

- z. A tax authority may give undeveloped/unimproved delinquent tax parcels to an entity with a recorded lien for fees/assessments against the parcel (presumably an HOA) in satisfaction of the lien. Both the tax authority and the lienholder entity must agree to the terms of the conveyance.

NOTE: Bullet points are sequential from *a* to *z* (these letters do not reference statute subsections).

DISCLAIMER: The above is a summary; please read the full text of each statute for additional important information. The above does not constitute legal advice and may not apply in all situations. This summary is based on statutes current through Chapter 1146 of the 2022 Regular Session.

Tenn. Code Ann. § 67-5-2507

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TN - Tennessee Code Annotated > Title 67 Taxes And Licenses > Chapter 5 Property Taxes > Part 25 Tax Lien — Sale of Property

67-5-2507. Sale of land — County as purchaser — Deferred sale.

(a)

- (1) It is the duty of the county mayor of each county to take charge of all the lands bought in by the county at such delinquent tax sales.
- (2) During the period when redemption of any such tract of land can be made, the land shall be:
 - (A) Held and put only to a use that will not result in a waste of the land; or
 - (B) Sold to a third party, in accordance with subsection (b), subject to the right of redemption. If any parcel is sold subject to redemption, it may be redeemed in accordance with § 67-5-2701.
- (3) After the period of redemption has elapsed, it shall be the duty of the county mayor to arrange for the disposition of every tract of such land as expeditiously and advantageously as possible unless parcels acquired by the county are identified by the county mayor, or the mayor's designee, as being in an area or zoning classification that would make the accumulation of larger areas advantageous to the parcels' reuse and redevelopment. In such cases, the mayor may hold those properties until a sufficient number of parcels or area has been acquired to improve the parcels' marketability and redevelopment profile. In no event shall this accumulation result in property being held without being marketed for more than five (5) years.
- (4) If the county mayor determines, prior to the sale of a parcel brought in by the county at a delinquent tax sale, that there may be a defect in the title to the parcel, the county mayor may move the court in which the parcel was sold in the tax proceeding, to take action to cure the defect. A diligent effort to give notice of any such motion shall be made as to all interested persons as of the date of the filing of the motion.

(b)

- (1) A committee of four (4) members shall be elected by the county legislative body, from the county legislative body, who, together with the county mayor, shall place a fair price on each tract of land, for which price the land shall be sold. In counties having adopted the County Financial Management System of 1981, compiled in title 5, chapter 21, the financial management committee created by § 5-21-104 may serve as this committee, instead of the committee as established in this subdivision (b)(1).
- (2) Such committee may authorize the sale of any tract of land upon such terms as will secure the highest and best sale price, but the credit extended shall not exceed three (3) years and a lien shall be retained to secure purchase price.
- (3) No tract of land shall be sold for an amount less than the total amount of the taxes, penalty, cost and interest, unless the legislative body, upon application, determines that it is impossible to sell the tract of land for this amount, and grants permission to offer the land for sale at some amount to be fixed by such legislative body.
- (4) Interest shall be calculated on the full amount of the taxes, penalty, cost and interest from the time of the acquisition of the land by the county until the sale thereof.

- (5) Whenever the sale of a tract of land is arranged by the county mayor, the deed shall not be executed and the sale shall not become final until ten (10) days after the publication in a newspaper published in the county of a notice of the proposed sale, the name of the purchaser and the terms, conditions and price. The land shall be described in the notice only by number, which shall refer to a description on file with such committee.
- (6) If anyone, during such ten (10) days, increases the offer made for the land by ten percent (10%) or more, the party making the first offer shall be notified and a day fixed when both parties shall appear and make offers.
- (7) The tract of land shall be sold to the party making the highest and best offer.
- (8) Conveyances of the land shall be made without warranties of any sort, and deeds shall be executed by the county mayor or other chief fiscal officer of the county.
- (9) The deed shall be prepared by the back-tax attorney as a part of the duties for which the attorney is compensated by § 67-5-2410, and no additional compensation shall be allowed.
- (10) The county may, upon a majority vote of its legislative body determining it in the best interests of the county to use the property for a public purpose, decide to retain ownership and possession of such property.
- (11) This subsection (b) shall not apply in any county having a metropolitan form of government and a population in excess of five hundred thousand (500,000), according to the 2010 federal census or any subsequent federal census.

(c)

- (1) As to a particular parcel conveyed to a county pursuant to § 67-5-2501, the county mayor may make an evaluation of the parcel to determine whether the value of the parcel or amount of money the county is likely to receive if the county sold the parcel exceeds the financial obligations or environmental risks associated with the parcel.
- (2) If the county mayor determines that such financial obligations or environmental risks exceed the value of the parcel, the county legislative body may adopt a resolution, by a two-thirds ($\frac{2}{3}$) vote, concurring in the county mayor's determination and directing the county mayor to request relief from the court in which the parcel was sold. Such relief shall be sought by motion pursuant to Rule 60 of the Tennessee Rules of Civil Procedure filed within one hundred twenty (120) days after the entry of the order confirming the sale.
- (3) If the court finds that the motion should be granted, the court may rescind its prior order upon such terms as are just. In the event the prior order is rescinded, title to the parcel shall be deemed to have remained in that state which existed as of the date of entry of the prior order confirming the sale. The court shall have broad discretion to ensure that this subsection (c) does not result for any period of time in the creation of a parcel for which no person or entity has responsibility. The court may then appoint a special master and direct the special master to conduct a second sale of the parcel upon such terms and conditions as may be ordered by the court, including the reduction or elimination of the minimum bid that may be accepted at the sale.
- (4) In the event no person presents a bid at the second sale of the parcel, the court may thereafter approve a negotiated sale of the parcel upon such terms and conditions as may be ordered by the court or such other relief as the court may order, including the conveyance to a nongovernmental entity claiming contractual rights to dues or assessments pursuant to § 67-5-2516.
- (5) This subsection (c) shall be applicable to the financial obligations or environmental risks of an individual parcel only and shall not be applicable to the aggregated financial obligations or environmental risks of all or multiple parcels bid in to the county pursuant to § 67-5-2501.

History

Acts 1949, ch. 193, § 2; C. Supp. 1950, § 1612.3 (Williams, § 1051.2); T.C.A. (orig. ed.), §§ 67-2034, 67-2035; Acts 1993, ch. 315, § 8; 2003, ch. 90, § 2; 2013, ch. 353, §§ 21-24; 2015, ch. 410, § 1; 2015, ch. 414, § 16; 2016, ch. 853, §§ 1, 2; 2016, ch. 1085, § 3; 2017, ch. 299, §§ 13, 14.

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Tenn. Code Ann. § 67-5-2508

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TN - Tennessee Code Annotated > Title 67 Taxes And Licenses > Chapter 5 Property Taxes > Part 25 Tax Lien — Sale of Property

67-5-2508. Sale of property — Political subdivision as purchaser.

(a)

- (1) Any county, city, town, taxing district or other municipal corporation in Tennessee is authorized to bid at any sale of property sold for nonpayment of taxes or assessments levied against the property, or to enforce the lien of any taxes or assessments levied against such property, upon which property any such county, city, town, taxing district or other municipal corporation may have a lien for taxes or assessments, and to buy at any such sale.
- (2) Such counties, cities, towns, taxing districts and municipal corporations are expressly authorized to bid such amounts in excess of the total amount of taxes, interest, penalties, attorney's fees, costs and other charges incident thereto as may be authorized by the county legislative body, or the legislative council or other governing bodies of cities, towns, taxing districts and other municipal corporations, and to execute such notes or other evidence of indebtedness for any part of the purchase price of such property as may be authorized by the county legislative body, or by the legislative council or other governing bodies of such cities, towns, taxing districts or other municipal corporations.
- (3) Any such counties, cities, towns, taxing districts or other municipal corporations may bid at such sales, either jointly or separately, being expressly authorized in the event of joint bids, to contract with reference thereto and execute all contracts necessary or incidental to such joint bids.

(b)

- (1) If at any sale of property for taxes or assessments levied against the property, or for the enforcement of the lien of such taxes or other assessments, any county, city, town, taxing district or other municipal corporation shall be the successful bidder and become the purchaser of such property at any such sale, it shall be and is expressly authorized to take credit on any note, notes or other evidence of indebtedness executed as all or part of the purchase price of such property for any taxes or assessments against the property, owed to such county, city, town, taxing district or other municipal corporation. Such county, city, town, taxing district or other municipal corporation is expressly exempted from furnishing any security for payment of any such notes or other evidence of indebtedness for all or any part of the purchase price of any such property purchased by it by authority of or under this section.
- (2) Any county, city, town, taxing district, or other municipal corporation, having become a purchaser at a tax sale, or having otherwise acquired real estate, may fully discharge the lien or liens of delinquent taxes of the state that have priority or are superior to its lien for taxes, by paying into the hands of the clerk and master or clerk conducting such sale, the net amount of such state taxes without interest or penalty.

(c)

- (1) Upon the purchase of land by a municipality at a delinquent tax sale for municipal taxes only, and after the period of redemption has lapsed, the municipality may, upon a majority vote of the governing body determining it

impracticable to sell the property for the full amount of the taxes, penalty, cost and interest, sell the property for less than this amount.

(2) Subdivision (c)(1) shall not apply in any county having a metropolitan form of government and a population in excess of five hundred thousand (500,000), according to the 1990 federal census or any subsequent federal census.

(3) The municipality may, upon a majority vote of its legislative body determining it in the best interests of the municipality to use the property for a public purpose, decide to retain ownership and possession of such property.

(d) Upon the purchase of land by a municipality or by a county at a delinquent tax sale, after the period of redemption has lapsed, when both municipal and county taxes are delinquent:

(1) The municipality may, upon a majority vote of the respective governing body determining it impracticable to sell the property for the full amount of the taxes, penalty, cost and interest, sell the property for less than this amount, and the county shall be joined in such tax sale;

(2) The county may conduct a sale in accordance with [former] § 67-5-2507(b)(5), and the municipality shall be joined in such tax sale;

(3) Any resulting revenue from such tax sale shall be apportioned to the municipality and county pro rata based on the amount of delinquent taxes; and

(4) The county or municipality may, upon a majority vote of its legislative body determining it in the best interests of such county or municipality to use the property for a public purpose, decide to retain ownership and possession of such property. The county or municipality wishing to retain the property shall pay to the other governmental entity its pro rata share of the joint bid amount at the tax sale, upon receipt of which the other governmental entity shall execute a quitclaim deed conveying its interest in the property.

History

Acts 1933, ch. 125, §§ 1, 2; 1941, ch. 34, § 1; mod. C. Supp. 1950, §§ 1592.1, 1592.2; T.C.A. (orig. ed.), §§ 67-2036, 67-2037; Acts 2009, ch. 478, §§ 1, 2; 2010, ch. 1014, § 1; 2013, ch. 353, §§ 25, 26.

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Tenn. Code Ann. § 67-5-2509

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TN - Tennessee Code Annotated > Title 67 Taxes And Licenses > Chapter 5 Property Taxes > Part 25 Tax Lien — Sale of Property

67-5-2509. Exemption from taxation — Land purchased, resold or rented by state or political subdivision.

(a) Whenever land is purchased at a tax sale by the state, by a county, or by a municipality of the state or by a county and a municipality, as tenants in common, and the state, a county or municipality, or a county and municipality, goes into or takes actual possession of such land, the land shall, after the expiration of the period of redemption provided in § 67-5-2701, be exempt from taxation, as property held for a public, county or municipal purpose, and no taxes shall be collected thereon, and no assessment shall be made thereon, so long as the property is held for the purpose of realizing therefrom the taxes and assessments that have been lost by the several tax funds entitled thereto as result of the failure of the former owner of the property to pay the taxes for which the sale was held.

(b) When the state, a county or a municipality, or any or all of them, has recovered from the sale or rental of any property purchased by them, or any one, or any combination of them, moneys sufficient to pay the taxes for which the property was sold, it shall be the duty of the officers of the state, the county and/or municipality, charged with the handling of the property, to report the recovery to the assessors of the county and municipality for assessment, it being the declared intention of the general assembly that such property is not held for a public, county and municipal purpose after the taxes, for which the sale was held, and subsequently accruing taxes through the period of redemption have been realized from the collection of net income therefrom or from the net sale price thereof, unless in the meantime the property shall have become devoted by the state, or by a county or a municipality, to a use otherwise recognized by law as a state or municipal purpose.

(c)

(1) In lieu of the sale to private purchasers as provided in [former] § 67-5-2505 [repealed], and §§ 67-5-2507 and 67-5-2508, the proper officers of the state, the county, and the municipality, or any or all of the officers who have an interest in the property, may convey the property to any other governmental entity meeting the conditions specified below, at any terms deemed appropriate to such officers. In order to receive property under this subsection (c), a governmental entity must certify to such officers that the property is to be used for purposes that would make the property subject to condemnation by the governmental entity under its powers of eminent domain.

(2) In lieu of the sale to private purchasers as provided in [former] § 67-5-2505 [repealed], and §§ 67-5-2507 and 67-5-2508, the proper officers of the municipality or county may convey property permitted to be used for residential purposes to a private nonprofit entity that meets all conditions specified in this subdivision (c)(2), on any terms deemed appropriate to the officers:

(A) The entity is certified as a tax exempt entity under § 501(c)(3) of the Internal Revenue Code (26 U.S.C. § 501(c)(3)); and

(B) The entity is chartered to construct or to restore residential dwellings for the purpose of creating affordable and habitable housing for the disadvantaged and needy, and the property conveyed to the entity is used for that purpose; and

(C) The property, once constructed or restored, is conveyed to an individual or family for use as an owner-occupied residence.

(3) In any county having a population in excess of eight hundred thousand (800,000), according to the 1990 federal census or any subsequent federal census, in lieu of the sale to private purchasers as provided in [former] § 67-5-2505 [repealed], and §§ 67-5-2507 and 67-5-2508, the proper officers of the municipality or county may convey property purchased at a tax sale as provided in subsection (a) to the agency or commission of such municipality or county for redevelopment of properties certified under title 13, chapter 21, part 2, for those uses authorized by § 13-21-202(4), as amended by chapter 948 of the Public Acts of 1998, commonly referred to as the Community Redevelopment Act of 1998.

(4) In any county having a population in excess of eight hundred thousand (800,000), according to the 2000 federal census or any subsequent federal census, in lieu of the sale to private purchasers as provided in [former] § 67-5-2505 [repealed], and §§ 67-5-2507 and 67-5-2508, the governing body of the municipality or county may convey property to a nonprofit community development corporation for purposes wherein use by the nonprofit community development corporation is deemed by the governing body of the municipality or county to inure to the benefit of the area the recipient nonprofit community development corporation is chartered or authorized to serve. The property may be conveyed on terms, including but not limited to, limitations of use or reversion, as deemed appropriate to the governing body of the municipality or county, except that under no circumstances shall the nonprofit community development corporation be required to pay the taxes, penalties or interest for which the property was sold.

(5) In any county having a population in excess of eight hundred thousand (800,000), according to the 2000 federal census or any subsequent federal census, in lieu of the sale to private purchasers as provided in [former] § 67-5-2505 [repealed], and §§ 67-5-2507 and 67-5-2508, the proper officers of the municipality or county may convey properties with road frontage no greater than twenty-four feet (24') acquired in tax sales to adjoining property owners upon establishing a fair market value (FMV), based upon both value enhancing and value decreasing factors, after the adjoining property owner has made sufficient in-kind payments, including, but not limited to, cutting, cleaning or improving the property, and accepting general liability for the premises. These actual or in-kind payments shall be equal to the FMV established for the property.

(6) In lieu of the sale to private purchasers as provided in [former] subsection (b), the proper officers of the municipality or county may convey real property suitable for community gardening, as defined in § 43-24-102, to a private nonprofit entity that meets all conditions specified in this subdivision (c)(6), on any terms deemed appropriate to the officers:

(A) The entity is certified as a tax exempt entity under § 501(c)(3) of the Internal Revenue Code (26 U.S.C. § 501(c)(3));

(B) The entity is qualified to operate and maintain a community garden in the judgment of the officers of the municipality or county; and

(C) Any interest in or use of real property conveyed pursuant to this subdivision (c)(6) shall revert to the municipality or county if the entity, or a successor nonprofit entity that meets all of the conditions of this subdivision (c)(6), ceases to operate and maintain a community garden on the property.

History

Acts 1943, ch. 18, § 1; C. Supp. 1950, § 1592.3; T.C.A. (orig. ed.), § 67-2038; Acts 1984, ch. 661, § 3; 1998, ch. 647, § 1; 1999, ch. 420, § 1; 2008, ch. 1127, § 1; 2009, ch. 380, § 1; 2010, ch. 1064, § 1; 2013, ch. 353, §§ 27, 28; 2014, ch. 556, § 3; 2015, ch. 414, § 17.

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TN - Tennessee Code Annotated > Title 67 Taxes And Licenses > Chapter 5 Property Taxes > Part 25 Tax Lien — Sale of Property

67-5-2510. Property purchased by state or political subdivision — Satisfaction of delinquency and removal from tax rolls.

(a) Whenever any property is sold at a tax sale and is purchased by the state, by a county, by a municipality, or by a county and municipality, the officers of the state, or the county, or the municipality, or of county and municipality, purchasing the property, shall notify the county trustee and the collector of any municipal taxes that are a lien upon the property, when actual possession has been taken of such lands, and the county trustee and the collector of municipal taxes are then authorized and directed to note the payment of the taxes, for which the sale was held upon the tax rolls, by endorsing thereon the words: "Paid by sale of property, see Land Ledger, p. _____; actual possession having been taken by _____ (County, City, or City and County)," or equivalent words.

(b) If actual possession is not taken by the state, by a county, or by a municipality, or by a county and municipality, the lands shall not be removed from the tax rolls, nor shall the lands be removed from the tax rolls, if the owner or former tenant is permitted to remain in possession of the property without the payment of rent to the state, county or municipality or county and municipality.

History

Acts 1943, ch. 18, § 2; C. Supp. 1950, § 1592.4; T.C.A. (orig. ed.), § 67-2039.

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Tenn. Code Ann. § 67-5-2511

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TN - Tennessee Code Annotated > Title 67 Taxes And Licenses > Chapter 5 Property Taxes > Part 25 Tax Lien — Sale of Property

67-5-2511. Listing of parcels owned by county or municipality.

(a)

(1) The county mayor shall cause to be prepared and maintained a listing of all parcels owned by the county acquired pursuant to § 67-5-2501.

(2) The chief executive officer of a municipality shall cause to be prepared and maintained a listing of all parcels owned by the municipality acquired pursuant to § 67-5-2501; provided, however, that the listing may omit any property that is required to be listed by a county under subdivision (a)(1).

(3) Listings pursuant to this subsection (a) shall be prepared no later than July 1, 2018. The listings shall be published in a newspaper of general circulation in the county or posted on the local government website with a notice of the posting published in a newspaper of general circulation in the county.

(b) At least annually, the county mayor shall determine if any additional parcels have been purchased by the county pursuant to § 67-5-2501 and shall publish an updated list, as necessary, in the same manner as the original list in accordance with subdivision (a)(3).

(c) Each list or notice published in accordance with this section may contain a solicitation for offers to purchase the parcels listed and a statement as to how and where such offers may be filed.

(d) Parcels acquired by the county which are identified by the county mayor, or the mayor's designee, as being in an area or zoning classification that would make the accumulation of larger areas advantageous to the reuse and redevelopment of the parcels, may be excluded from the list of parcels prepared and maintained under this section until a sufficient number of parcels or property has been acquired to improve the marketability and redevelopment profile of the parcels. In no event shall this accumulation result in property being held without being published for more than five (5) years. A separate list of such designated parcels shall be maintained by the mayor or the mayor's designee.

History

Acts 1943, ch. 18, § 2; C. Supp. 1950, § 1592.4; T.C.A. (orig. ed.), § 67-2040; Acts 2017, ch. 299, § 15.

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Tenn. Code Ann. § 67-5-2516

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67-5-2516. Transfer of unimproved or undeveloped property acquired by tax entity at tax sale to nongovernmental entity claiming contractual rights to payment.

(a) As used in this section:

- (1) “Undeveloped” means that no utility services, such as electricity, gas, water or sanitary sewer, have been constructed or installed on the particular property or to serve the property; and
- (2) “Unimproved” means that no buildings or other structures have been placed, constructed, installed, or erected on the property.

(b) Whenever a tax entity acquires any unimproved or undeveloped property at a tax sale, at any time during its ownership of the property, the tax entity may transfer such property to the nongovernmental entity claiming contractual rights to the payment of fees or assessments duly recorded in covenants and restrictions, which shall be in full satisfaction of such fees and assessments; provided, that the tax entity and nongovernmental entity shall jointly approve the transfer and may negotiate a suspension or resolution of any such fees and assessments from the date the tax entity takes title at the tax sale until the transfer to the nongovernmental entity is complete. In the event that such transfer is jointly approved, then prior to the date that the nongovernmental entity takes title to the property, no judgment shall be entered against the tax entity regarding the payment of assessments or fees, nor shall any lien for such assessments or fees claimed by the nongovernmental entity be enforced. Any transfer of the property shall not affect any rights of redemption pursuant to part 27 of this chapter.

History

Acts 2014, ch. 814, § 1.

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EXAMPLE FORMS

1. Letter Requesting that Delinquent Tax Committee approve Resale Terms
2. Resale Procedure Outline
3. Offer Form
4. Raised Offer Form
5. Amended Offer Form (for additional terms, such as an agreement to clean up the parcel)
6. County Commission Resolution Authorizing Sale for Less than Amount Owed
7. Newspaper Notice (to Start 10-Day Raise Period)
8. Registration Form (for registering to make offers at public meeting)
9. Quitclaim Deed (with Restrictive Covenants to Protect County)
10. Resale Checklist

PRACTICE TIPS

- A. As soon as practicable after the courthouse tax sale, evict anyone living in delinquent tax parcels and post “NO TRESPASSING” signs. This will often prompt the redemption of parcels (which is preferable to resale).
- B. Don’t resell during the redemption period (at all ... or if you must, don’t take less than the full amount owed).
- C. Enter into an interlocal agreement with other tax authorities regarding how the resale process will be conducted and how (if applicable) revenue will be shared. Ideally, the interlocal agreement will also address how blighted parcels and code enforcement will be handled during and after the redemption period.
- D. Have the County Mayor set a minimum offer amount, taking into account the amount of the newspaper publication and closing costs. This might be a flat \$ amount or a variable amount (such as tax card appraisal multiplied by 20%). Without a minimum, you will receive *de minimis* offers that are not worth the hassle.
- E. Keep an updated list of available parcels online and on paper, available for pickup along with the offer forms.
- F. Train staff to encourage people to offer the total due (delinquent taxes plus interest and court costs, etc.). Explain that this bypasses the delinquent tax committee and county commission, allowing the County Mayor to act on the Mayor’s own authority (which is much faster and avoids public attention at those meetings).
- G. Coordinate with any applicable code and/or blight remediation officials. For example, if a city is willing to demolish buildings in condemnable condition located on delinquent tax parcels (at the city’s expense) to remediate blight, avoid taking offers on the subject parcels until demolition has been completed. (Everyone [besides slumlords] is better off with condemnable buildings demolished.)
- H. Have the County Mayor periodically inspect surplus parcels for hazards (and remediate the hazards). Dilapidated buildings and rotten trees (which may fall on cars and fences) are typical examples.

Example forms were prepared by G. Robert Whitfield III, Esq. Copyright 2022. Active members in good standing of the Tennessee Association of Property Tax Professionals are authorized to modify and use these forms for the limited purpose of conducting resales of delinquent tax properties. Republication of these forms or use for other purposes without written permission of the copyright holder is prohibited.

Disclaimer: These forms do not constitute legal advice. The preparer makes no warranties or representations with respect to the legality or sufficiency of these forms. Consult a licensed attorney before using these forms.

Re: Resale of Delinquent Tax Parcels

Dear County Mayor:

There has been significant interest by various members of the community in purchasing delinquent tax parcels that were struck off to the County at delinquent tax sales. I have had multiple interested persons contact me about this, and I have spent several hours meeting and talking with interested parties and researching the parcels that they expressed interest in purchasing.

The County needs to resell these properties in order to recoup court costs and other expenses associated with the tax sale—and the Tennessee Code requires the County Mayor’s office to resell delinquent tax parcels “as expeditiously and advantageously as possible.”

As we have discussed, it would be a good idea to formalize a “Delinquent Tax Resale Procedure” and have it approved by the Delinquent Tax Committee. I offer the following proposal as a starting point:

1. Offer forms will be made available at my office. I will attempt to maximize the offer amount by researching the parcel and informing interested persons of the outstanding tax debt and the property’s tax appraised value.
2. Offer forms will be turned into my office, along with a deposit equal to the greater of \$500.00 or 20% of the offered price. I will hold the deposit in my office’s escrow account.
3. I will take all offers to delinquent tax committee and prepare the authorizing resolution for County Commission to accept the offer.
4. I will send an ad to the local newspaper with the offeror’s name, price, and the map/group/parcel, along with notice of right to raise offer and the date and time of the final sale. The newspaper estimates that this ad will cost at \$130.00–150.00.
5. Approximately 11 days after publication, if the offer is raised, I will hold a public meeting to receive offers at my office with payment in full due (payable to my escrow account) by certified funds at 4 PM on same date. (If we receive multiple offers in the same month, we will hold the sale on the same date.)
6. My office will close the transaction by:
 - A. Collecting the purchase price, recording costs and transfer tax from buyer;
 - B. Preparing, circulating, and recording the quitclaim deed (and paying recording fees and transfer tax to the Register’s office);
 - C. Mailing the recorded quitclaim deed to the buyer;
 - D. Mailing a check for the ad to the newspaper;
 - E. Mailing a check to County for purchase price less attorney’s fees and expenses (such as the newspaper ad publication fee and postage); and
 - F. Mailing a deposit refund check to initial offeror if someone else buys the property at the auction.
 - G. The County will calculate and pay the pro rata share of the proceeds (if any) due to other tax authorities (city and/or SSD).
 - H. If a sale falls through, the entire deposit is forfeited and County and my office split the deposit equally (after payment of expenses, such as newspaper publication cost).

7. My fee for performing the above services will be \$_____ per parcel. The reason for this fee is that it will be very time consuming to accomplish the tasks referenced above, and the DTA is not statutorily required or compensated to perform those tasks (except deed preparation). In private practice, the cost to close a real estate transaction would be \$_____–\$_____, so this proposal is lower than prevailing market rates. The County could require the successful purchaser to pay half or all of this fee (and other closing costs) in addition to the amount of their offer.

The alternative to the above suggestion would be for the County to designate an employee to handle all of the above tasks (except deed preparation—my office would still prepare and email the deed to the County employee upon request).

Please give some thought to this and let me know if you would like to propose something along these lines to the Delinquent Tax Committee.

Very truly yours,

[After the Delinquent Tax Committee approves a procedure and fees, send a confirming letter to the Mayor and Committee Chair and request that it be lodged with the minutes of the meeting.]

1. Offer forms are available at Delinquent Tax Attorney (DTA)'s office. DTA attempts to maximize offer amount.
2. Offer forms are turned in at DTA's office, along with a deposit equal to the greater of \$500.00 or 20% of the offered price. DTA holds deposit in escrow.
3. EITHER:
 - a. DTA takes offers greater than or equal to the statutory minimum to the County Mayor, who may approve for publication on the Mayor's own authority.
 - b. DTA takes offers less than the statutory minimum to delinquent tax committee and prepares authorizing resolution for County Commission to approve.
4. DTA prepares/submits newspaper notice with offeror's name, price, and the map/group/parcel along with notice of right to raise offer and the date and time of the final sale.
5. Approximately 11 days after publication, the sale is held at DTA's office with payment in full due (payable to DTA's escrow account) by certified funds at 4 PM on same date. (If we receive multiple offers in the same month, we will hold the sale on the same date.)
6. DTA prepares settlement statement, collects and deposits purchase price plus closing costs into escrow, prepares (and obtains Mayor's signature, and records) quitclaim deed, mails deed to buyer, and delivers check to County for net sales proceeds.
7. DTA mails deposit refund check to initial offeror if someone else buys the property.
8. DTA pays the newspaper's invoice upon receipt.
8. County calculates amount due to City and SSD and mails them a check.
9. If sale falls through, deposit is forfeited and County and DTA split the deposit between themselves equally (after payment of expenses, such as newspaper publication cost).

Attorney's fee for performing the above services (excluding deed preparation fee*) is \$_____ per parcel which is added as a closing cost and entirely paid by the purchaser.

Actual expenses (such as the newspaper publication fee, recording costs, transfer taxes) are added as closing costs and entirely paid by the purchaser.

* DTA may not charge a deed preparation fee per Tenn. Code Ann. § 67-5-2507(b)(9).

NOTE: The DTA is not statutorily responsible for assisting with the resale process (except for furnishing the deed). In some counties the County Attorney may handle resales, or the County Mayor may handle it without assistance from an attorney.

Offer for Quitclaim of Delinquent Tax Real Estate

The undersigned (“Offeror”), hereby offers the sum of \$ _____ * on the following terms and conditions in consideration for a Quitclaim Deed from the Government of _____ County, Tennessee (“Offeree”), which quitclaims to Offeror or designee (see “Name as it is to appear on Quitclaim Deed” below) whatever interest Offeree has in certain Real Estate in _____ County, Tennessee, assessed for taxation by the County assessor of property at:

Map _____ Group _____ Control Map _____ Parcel _____ S/I _____ (“Real Estate”)

Name as it is to appear on Quitclaim Deed: _____

(Offeror represents and warrants that Offeror has legal authority as agent of any persons or entities identified as “Name as it is to appear on Quitclaim Deed” to legally bind such persons or entities to the terms and conditions of this offer.)

*** In addition to the offer amount, at the closing of this transaction the successful purchaser will be required to pay closing costs of \$ _____, newspaper publication fee (≈\$150.00), recording costs, and transfer tax.**

Offer/Acceptance

1. This offer is irrevocable for a period of 90 days. During this period, this offer may be presented to the County Mayor, Delinquent Tax Committee, and/or County Commission for consideration.
2. If this offer is conditionally accepted, notice of this offer will be published in the local newspaper. There will be a period of at least 10 days after the publication during which any person may make a competing offer (at a price at least 10% higher than the sum of this offer) for a quitclaim of the Real Estate. In the event a higher price is offered, Offeror (and anyone else) will have the opportunity to appear at a time and place designated by Offeree and then and there to make offers on the Real Estate (the “Public Meeting”). At the conclusion of the Public Meeting, the Real Estate shall be quitclaimed to the party making the highest and best offer; provided, however, that if higher offer for any reason fails to tender the purchase price, Offeror will purchase the real estate for Offeror’s highest offer.

Deposit / Final Payment

3. Upon making this offer, Offeror tendered a **“Deposit” of \$500.00** to Offeree. This Deposit will be fully refunded to Offeror if Offeree declines this offer or if the real estate is ultimately quitclaimed to a higher offeror. This Deposit will be forfeited to the Offeree if this offer is accepted or Offeror is the high offeror fails to timely tender the Final Payment. The Deposit will also be forfeited if the Offeror defaults on the terms of this offer.
4. The “Final Payment” is the amount equal to the offer price minus the Deposit. The Final Payment is due to be made in cash or by certified funds by Offeror upon the earlier of (a) 4:00 PM on business day after Offeror receive notice that this offer has been accepted and no higher offerors have come forward or (b) on the date of the Public Meeting, if Offeror is the highest offeror. **TIME IS OF THE ESSENCE.**
5. Along with and in addition to the Final Payment, if this offer is accepted or Offeror is the high offeror, Offeror will also pay (a) closing costs of \$ _____ .00, (b) newspaper publication fee (approximately \$150.00), and (c) recording costs and transfer tax associated with recording the Quitclaim Deed contemplated herein.

Disclaimer of Representations and Warranties

6. Neither the Offeree nor any other person or entity has made any representations or warranties, expressed or implied, relative to the title, condition, use, fitness for particular purpose, or any other matters involving the Real Estate. **THE CONVEYANCE WILL BE MADE BY QUITCLAIM DEED, AS IS, WHERE IS, AND WITHOUT ANY REPRESENTATIONS OR WARRANTIES WHATSOEVER.** Offeror has not relied on any statements made by any official or agent of Offeree. Offeror had the opportunity to review this offer and to request an opinion of title from Offeror’s own attorney prior to making this offer.

Exceptions in Quitclaim Deed

- 7. The Quitclaim Deed will except any public or private roadways, public or private easements, utility easements, government (for example, US, TDOT, TVA, City, or County) easements, or similar liens, easements, or rights that may encumber the Real Estate.

Other Terms and Conditions

The following terms and conditions also apply to Offeror and any persons or entities identified above as "Name as it is to appear on Quitclaim Deed" (all of such persons shall be hereunder collectively referred to as "Grantee") if this offer is accepted or Offeror is the high offeror. These terms are binding on each Grantee, and each Grantee's heirs, successors, and assigns forever. These terms shall run with the land and may be recited within the Quitclaim Deed.

- 8. If the underlying Delinquent Tax Sale of the subject Real Estate is determined, by Court Order or in the sole and absolute discretion of _____ County, to be void or voidable by a Court, then the underlying delinquent tax sale shall be set aside as to the Real Estate. Upon demand by the _____ County Attorney, Grantee will execute any documents necessary to set aside the delinquent tax sale as to the Real Estate. If the underlying delinquent tax sale of this real estate is set aside, _____ County shall refund to Grantee the entire amount paid by Grantee to _____ County for the Quitclaim Deed contemplated in this offer; no interest or other sums besides that amount shall be refunded or paid to Grantee by any party in the event a sale is set aside.
9. The maximum Grantee may recover from _____ County (or any other person or entity) by reason of any damages incurred due to or related in any way to this transaction is the sum equal to the amount Grantee paid to _____ County for the Quitclaim Deed contemplated in this offer.
10. Grantee shall indemnify and hold harmless _____ County for all damages (including by payment of reasonable attorney's fees and expenses) incurred by breach or non-compliance with any terms and conditions herein.
11. The sole jurisdiction and venue for any dispute arising out of or relating to this transaction is the Chancery Court of _____ County, Tennessee.
12. These terms of sale are binding on each Grantee, and each Grantee's heirs and assigns forever. All of these terms survive execution and delivery of the Quitclaim Deed contemplated herein.

Offer made on this the ____ day of _____, 201____, by:

Offeror

Sign Name _____ Print Name _____
Print Address _____ Print Phone _____

STATE OF TENNESSEE
COUNTY OF _____

Personally appeared before me, a notary public in and for the above-stated county and state, the above-named Offeror, on behalf of himself and as an agent of any persons or entities identified above as "Name as it is to appear on Quitclaim Deed" and executed this offer with the intent to legally bind all of them.

On this the ____ day of _____, 201____. [Affix Seal]

Notary Public
My commission expires: _____

ADD THIS AS PARAGRAPH #13 IF RESALE OCCURS WITHIN REDEMPTION PERIOD

- 13. THE CONVEYANCE WILL BE SUBJECT TO THE RIGHT OF REDEMPTION. In the event the property is redeemed, your recovery will be limited to whatever amount you are awarded in the redemption proceeding, which may be somewhat less than the amount you pay to _____ County. _____ County will not assist you with the redemption process.

RAISED Offer for Quitclaim of Delinquent Tax Real Estate

The undersigned ("Offeror"), hereby offers the sum of \$ _____*† on the following terms and conditions in consideration for a Quitclaim Deed from the Government of _____ County, Tennessee ("Offeree"), which quitclaims to Offeror or designee (see "Name as it is to appear on Quitclaim Deed" below) whatever interest Offeree has in certain Real Estate in _____ County, Tennessee, assessed for taxation by the County assessor of property at:

Map _____ Group _____ Control Map _____ Parcel _____ S/I _____ ("Real Estate")

Name as it is to appear on Quitclaim Deed: _____

(Offeror represents and warrants that Offeror has legal authority as agent of any persons or entities identified as "Name as it is to appear on Quitclaim Deed" to legally bind such persons or entities to the terms and conditions of this offer.)

*** In addition to the offer amount, at the closing of this transaction the successful purchaser will be required to pay closing costs of \$ _____, newspaper publication fee (≈\$150.00), recording costs, and transfer tax.**

† A raised offer must be at least 10% greater than the amount of the original offer.

Offer/Acceptance

1. This offer is irrevocable.
2. There will be a public meeting ("Final Auction") on the _____ day of _____, 20____, at _____ AM | PM whereat Offeror or any other party may make offers to purchase a Quitclaim Deed to the Real Estate. At the conclusion of the public meeting ("Final Auction"), the Real Estate shall be quitclaimed to the party making the highest and best offer; provided, however, that if all higher offerors for any reason fail to tender the purchase price, Offeror will purchase the Quitclaim Deed for Offeror's highest offer.

Deposit / Final Payment

3. Upon making this offer, Offeror tendered a **"Deposit" of \$500.00** to Offeree. This Deposit will be fully refunded to Offeror if the real estate is ultimately quitclaimed to a higher offeror. This Deposit will be forfeited to the Offeree if Offeror is the high offeror and fails to timely tender the Final Payment. The Deposit will also be forfeited if the Offeror defaults on the terms of this offer.
4. The "Final Payment" is the amount equal to the offer minus the Deposit. If Offeror is the highest offeror, the Final Payment is due to be made in cash or by certified funds by Offeror by 4:00 PM on the date of the Final Auction. **TIME IS OF THE ESSENCE.**
5. Along with and in addition to the Final Payment, if this offer is accepted or Offeror is the high offeror, Offeror will also pay (a) closing costs of \$ _____ (b) newspaper publication fee (approximately \$150.00), and (c) recording costs and transfer tax associated with recording the Quitclaim Deed contemplated herein.

Disclaimer of Representations and Warranties

6. Neither the Offeree nor any other person or entity has made any representations or warranties, expressed or implied, relative to the title, condition, use, fitness for particular purpose, or any other matters involving the Real Estate. **THE CONVEYANCE WILL BE MADE BY QUITCLAIM DEED, AS IS, WHERE IS, AND WITHOUT ANY REPRESENTATIONS OR WARRANTIES WHATSOEVER.** Offeror has not relied on any statements made by any official or agent of Offeree. Offeror had the opportunity to review this offer and to request an opinion of title from Offeror's own attorney prior to making this offer.

Exceptions in Quitclaim Deed

7. The Quitclaim Deed will except any public or private roadways, public or private easements, utility easements, government (for example, US, TDOT, TVA, City, or County) easements, or similar liens, easements, or rights that may encumber the Real Estate.

Other Terms and Conditions

The following terms and conditions also apply to Offeror and any persons or entities identified above as "Name as it is to appear on Quitclaim Deed" (all of such persons shall be hereunder collectively referred to as "Grantee") if this offer is accepted or Offeror is the high offeror. These terms are binding on each Grantee, and each Grantee's heirs, successors, and assigns forever. These terms shall run with the land and may be recited within the Quitclaim Deed:

- 8. If the underlying Delinquent Tax Sale of the subject Real Estate is determined, by Court Order or in the sole and absolute discretion of _____ County, to be void or voidable by a Court, then the underlying delinquent tax sale shall be set aside as to the Real Estate. Upon demand by the _____ County Attorney, Grantee will execute any documents necessary to set aside the delinquent tax sale as to the Real Estate. If the underlying delinquent tax sale of this real estate is set aside, _____ County shall refund to Grantee the entire amount paid by Grantee to _____ County for the Quitclaim Deed contemplated in this offer; no interest or other sums besides that amount shall be refunded or paid to Grantee by any party in the event a sale is set aside.
9. The maximum Grantee may recover from _____ County (or any other person or entity) by reason of any damages incurred due to or related in any way to this transaction is the sum equal to the amount Grantee paid to _____ County for the Quitclaim Deed contemplated in this offer.
10. Grantee shall indemnify and hold harmless _____ County for all damages (including by payment of reasonable attorney's fees and expenses) incurred by breach or non-compliance with any terms and conditions herein.
11. The sole jurisdiction and venue for any dispute arising out of or relating to this transaction is the Chancery Court of _____ County, Tennessee.
12. These terms of sale are binding on each Grantee, and each Grantee's heirs and assigns forever. All of these terms survive execution and delivery of the Quitclaim Deed contemplated herein.

Offer made on this the ____ day of _____, 20____, by:

Offeror

Sign Name _____ Print Name _____
Print Address _____ Print Phone _____

STATE OF TENNESSEE
COUNTY OF _____

Personally appeared before me, a notary public in and for the above-stated county and state, the above-named Offeror, on behalf of himself and as an agent of any persons or entities identified above as "Name as it is to appear on Quitclaim Deed" and executed this offer with the intent to legally bind all of them.

On this the ____ day of _____, 20____, by: [Affix Seal]

Notary Public
My commission expires: _____

Deposit Information

Check # _____ | Cash

Received by _____

Amended Offer for Quitclaim of Delinquent Tax Real Estate

This offer amends the Offer for Quitclaim of Delinquent Tax Real Estate submitted by the undersigned _____ (“Offeror”) on _____, regarding real estate assessed for taxation at _____ (the “Real Estate”).

1. All terms of the above-referenced Offer for Quitclaim of Delinquent Tax Real Estate are incorporated by reference as if fully restated herein.
2. In addition to the \$_____ offer amount (and other sums required to be paid by Offeror), Offeror hereby agrees that if the Real Estate is quitclaimed to the Offeror, the Offeror will at the Offeror’s own expense either (a) demolish all structures located on the real estate (and remove the resulting rubble and debris) or (b) bring all such structures into conformance with the Building Codes applicable to the City of _____, Tennessee. Demolition (and removal of the resulting rubble and debris) or renovation work shall comply with all requirements of the City of _____. Any holes resulting from demolition shall be filled. Please contact Code Enforcement Officer of the City of _____ for information regarding these requirements.
3. Offeror shall complete either (a) or (b) above within 90 days of the date that the quitclaim deed is recorded. Time is of the essence. If Offeror fails to do so, Offeror agrees that the County of _____, City of _____ (or its agents) may demolish any or all structures on the real estate without further notice to Offeror and that in such instance Offeror shall immediately reimburse the County or City of _____ for all costs associated with such demolition.
4. Offeror agrees that if the County or City of _____ demolishes the structures on the Real Estate (due to Offeror’s failure to timely comply with the terms of this agreement) that the County or City of _____ shall have a lien against the Real Estate for the entire cost of demolition (and removal of the resulting rubble and debris).
5. Offeror agrees that all provisions of the original offer (including without limitation ¶¶ 8–12) also apply to this Amended Offer; accordingly, the maximum amount the Offeror may recover from _____ County (or any other person or entity) by reason of any damages incurred due to or related in any way to this transaction is the sum equal to the monetary consideration paid by Offeror to _____ County for the Quitclaim Deed contemplated in this Amended Offer.

This Amended Offer made on this the ____ day of _____, 20____, by:

Offeror

Sign Name _____ Print Name: _____
Print Address _____ Print Phone _____

STATE OF TENNESSEE
COUNTY OF _____

Personally appeared before me, a notary public in and for the above-stated county and state, the above-named Offeror and executed this Amended Offer with the intent to legally bind all the Offeror.

On this the ____ day of _____, 20____, by: [Affix Seal]

Notary Public
My commission expires: _____

RESOLUTION NO. _____ - _____ - _____

A RESOLUTION OF THE _____ COUNTY, TENNESSEE, BOARD OF COMMISSIONERS TO AUTHORIZE THE SALE OF CERTAIN DELINQUENT TAX PROPERTY AT A REDUCED PRICE

WHEREAS, from time to time the County acquires ownership of parcels which were the subject of delinquent tax collection lawsuits; and

WHEREAS, Tennessee law requires that no parcel of land acquired by the County at a delinquent tax sale shall be resold for an amount less than the total amount of the taxes, penalty, cost and interest accrued against such parcel, unless the legislative body, upon application, determines that it is impossible to sell the parcel of land for such amount, and grants permission to offer the land for sale at some amount to be fixed by such legislative body; and

WHEREAS, it appears that delinquent tax property assessed on the maps of the Assessor of Property as **Map A, Group B, Control Map C, Parcel 001.00** is impossible to sell for the entire amount of the delinquent tax debt.

WHEREAS, it appears that delinquent tax property assessed on the maps of the Assessor of Property as **Map A, Group B, Control Map C, Parcel 002.00** is impossible to sell for the entire amount of the delinquent tax debt.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of _____ County, Tennessee, assembled in regular session on this the _____ day of _____, 20____, a majority or more of the membership concurring that:

1. **Map A, Group B, Control Map C, Parcel 001.00** cannot be sold for the accumulated total of taxes, interest, penalties and costs against it; therefore, pursuant to TENN. CODE ANN. § 67-5-2507, permission is granted to offer a quitclaim deed of said parcel to **John Smith** (or higher offeror) in consideration for amount of **\$500.00** (or higher offer), subject to the requirements of advertising and the opportunity for any other interested party to raise to the offer as prescribed by law.
2. **Map A, Group B, Control Map C, Parcel 002.00** cannot be sold for the accumulated total of taxes, interest, penalties and costs against it; therefore, pursuant to TENN. CODE ANN. § 67-5-2507, permission is granted to offer a quitclaim deed of said parcel to **Jane Doe** (or higher offeror) in consideration for amount of **\$1,000.00** (or higher offer), subject to the requirements of advertising and the opportunity for any other interested party to raise to the offer as prescribed by law.
3. The County Mayor and County Trustee are authorized to execute quitclaim deeds quitclaiming the above-referenced parcels to the highest offerors.

BE IT FINALLY RESOLVED that a true copy of this Resolution be spread upon the Commission record of this date.

PASSED _____

CHAIRMAN, COUNTY COMMISSION

COUNTY CLERK

APPROVED _____

COUNTY MAYOR

NOTICE OF OFFER TO PURCHASE DELINQUENT TAX PROPERTY FROM _____ COUNTY

The offeror named below has offered the government of _____ County, Tennessee, the sum stated below in exchange for a quitclaim deed to the following parcel located in _____ County:

Offeror	Tax Identifier	Offer Amount
Smith, John	Map A, Group B, Ctrl Map C, Parcel 001.00	\$500.00
Doe, Jane	Map A, Group B, Ctrl Map C, Parcel 002.00	\$1,000.00

THE PARCEL WILL BE QUITCLAIMED WITHOUT ANY WARRANTIES OR REPRESENTATIONS WHATSOEVER, EXPRESS OR IMPLIED; THE PARCEL IS "AS IS." Additional terms and conditions apply; see Offer for Quitclaim of Delinquent Tax Real Estate form (available at the _____ County Attorney's office) for complete terms and conditions of sale.

Any party may raise an offer by coming in person to the _____ County Attorney's office and submitting a signed Raised Offer form prior to 10:00 AM on _____, 2022. A party making a raised offer must (1) offer an amount at least 10% greater than the initial offer; (2) agree to all terms and conditions of sale; and (3) deposit \$500.00 upon submitting the raised offer. Should an offer NOT be raised, the parcel will be quitclaimed to the initial offeror.

If an offer on a parcel is raised, a public meeting will be held at 11:00 AM on _____, 2022, at the _____ County Attorney's office, whereat any party may make offers on that parcel. (Parties should arrive at least 10 minutes early to register to make offers.) The parcel will be quitclaimed to the party making the highest offer at said public meeting.

All sums due must be paid in cash or by certified funds by 4:00 PM on _____, 2022.

County Attorney
[Name]
[Office Address]

[Note: If there are special terms—like a requirement to clean up the property—those will need to be summarized in the newspaper notice.]

**REGISTRATION AGREEMENT TO MAKE FINAL OFFER AT PUBLIC MEETING
FOR QUITCLAIM OF DELINQUENT TAX REAL ESTATE**

The undersigned (“Offeror”) is hereby registering to make offers on the terms and conditions stated herein for a Quitclaim Deed from the Government of _____ County, Tennessee (“Offeree”), which quitclaims to Offeror or designee (see “Name as it is to appear on Quitclaim Deed” below) whatever interest Offeree has in certain Real Estate in _____ County, Tennessee, assessed for taxation by the County assessor of property at:

Map _____ Group _____ Control Map _____ Parcel _____ S/I _____ (“Real Estate”)

In addition to the offer amount, at the closing of this transaction the successful purchaser will be required to pay closing costs of \$ _____, newspaper publication fee (≈\$150.00), recording costs, and transfer tax.

Offer/Acceptance

1. An initial offer to purchase the Real Estate was made, conditionally accepted by the County Mayor or County Commission (as applicable), and published in a local newspaper. The offer was raised pursuant to law. Therefore, there will be a public meeting (“Meeting”) on the _____ day of _____, 20____, at _____ AM | PM whereat Offeror or any other party may make verbal offers to purchase a Quitclaim Deed to the Real Estate. The Real Estate shall be quitclaimed to the party making the highest and best offer at the Meeting.
2. **If all higher offerors for any reason fail to tender the purchase price, Offeror hereby agrees to purchase the Quitclaim Deed for Offeror’s highest offer made at the Public Meeting.**
3. **In addition to the offer amount, at the closing of this transaction the successful purchaser will be required to pay closing costs of \$ _____, newspaper publication fee (≈\$150.00), recording costs, and transfer tax.**
4. The _____ County Attorney shall chair the meeting. To expedite the Meeting, in the absolute discretion of the County Attorney, **raised offers may be required to be made in minimum increments**, for example: \$50 if current offer is less than \$1,000; \$100 if current offer is \$1,000–5,000; \$250.00 if current offer is \$5,000–10,000; and \$500 if current offer is greater than \$10,000.

Deposit / Final Payment

13. At the conclusion of the Meeting, the party which made the highest offer will be required to tender a nonrefundable **“Down Payment” of \$500.00** to Offeree. This Down Payment will be forfeited to the Offeree if party which made the highest offer fails to timely tender the Final Payment (defined below). The Deposit will also be forfeited if the party which made the highest offer defaults on the terms of this agreement.
14. The “Final Payment” is the amount equal to the final offer minus the Deposit, plus (a) closing costs of \$ _____, (b) newspaper publication fee (approximately \$150.00), and (c) recording costs and transfer tax associated with recording the Quitclaim Deed contemplated herein. The Final Payment is due by 4:00 PM on the date of the Meeting. **TIME IS OF THE ESSENCE.**

Disclaimer of Representations and Warranties

15. Neither the Offeree nor any other person or entity has made any representations or warranties, expressed or implied, relative to the title, condition, use, fitness for particular purpose, or any other matters involving the Real Estate. **THE CONVEYANCE WILL BE MADE BY QUITCLAIM DEED, AS IS, WHERE IS, AND WITHOUT ANY REPRESENTATIONS OR WARRANTIES WHATSOEVER.** Offeror has not relied on any statements made by any official or agent of Offeree. Offeror had the opportunity to review this agreement and to request an opinion of title from Offeror’s own attorney prior to making offers.

Exceptions in Quitclaim Deed

- 16. The Quitclaim Deed will except any public or private roadways, public or private easements, utility easements, government (for example, US, TDOT, TVA, City, or County) easements, or similar liens, easements, or rights that may encumber the Real Estate.

Other Terms and Conditions

The following terms and conditions also apply to Offeror and any persons or entities identified as "Name as it is to appear on Quitclaim Deed" (all of such persons shall be hereunder collectively referred to as "Grantee") if Offeror is the successful purchaser. These terms are binding on each Grantee, and each Grantee's heirs, successors, and assigns forever. These terms shall run with the land and may be recited within the Quitclaim Deed:

- 17. If the underlying Delinquent Tax Sale of the subject Real Estate is determined, by Court Order or in the sole and absolute discretion of _____ County, to be void or voidable by a Court, then the underlying delinquent tax sale shall be set aside as to the Real Estate. Upon demand by the _____ County Attorney, Grantee will execute any documents necessary to set aside the delinquent tax sale as to the Real Estate. If the underlying delinquent tax sale of this real estate is set aside, _____ County shall refund to Grantee the entire amount paid by Grantee to _____ County for the Quitclaim Deed contemplated in this agreement; no interest or other sums besides that amount shall be refunded or paid to Grantee by any party in the event a sale is set aside.
18. The maximum Grantee may recover from _____ County (or any other person or entity) by reason of any damages incurred due to or related in any way to this transaction is the sum equal to the amount Grantee paid to _____ County for the Quitclaim Deed contemplated in this agreement.
19. Grantee shall indemnify and hold harmless _____ County for all damages (including by payment of reasonable attorney's fees and expenses) incurred by breach or non-compliance with any terms and conditions herein.
20. The sole jurisdiction and venue for any dispute arising out of or relating to this transaction is the Chancery Court of _____ County, Tennessee.
21. These terms of sale are binding on each Grantee, and each Grantee's heirs and assigns forever. All of these terms survive execution and delivery of the Quitclaim Deed contemplated herein.

Name as it is to appear on Quitclaim Deed: _____

Executed on this the ____ day of _____, 201____, by:

Offeror

Sign Name _____ Print Name _____

Print Address _____ Print Phone _____

STATE OF TENNESSEE

COUNTY OF _____

Personally appeared before me, a notary public in and for the above-stated county and state, the above-named Offeror, on behalf of himself and as an agent of any persons or entities identified above as "Name as it is to appear on Quitclaim Deed" and executed this instrument with the intent to legally bind all of them.

On this the ____ day of _____, 201____. [Affix Seal]

Notary Public

My commission expires: _____

FOR OFFICE USE

Offeror ID: _____ Offeror Driver's License: _____

Highest offer made by this offeror: \$ _____ (plus other applicable closing costs explained above)

Did offer make the highest offer at the Meeting (circle)? Yes | No

This Instrument Prepared Without Title Search By:

QUITCLAIM DEED

Definitions

County: Government of _____ County, Tennessee

Grantee: _____

Real Estate: That certain real estate located in the **FIRST (1ST)** Civil District of _____ County, Tennessee, and assessed for taxation at Map **A**, Group **B**, Control Map **C**, Parcel **001.00**, S/I **000**. Subject to any public or private roadways, public or private easements, utility easements, government (for example, US, TDOT, TVA, City, or County) easements, or similar liens, easements, or rights that may encumber the Real Estate.

This being a portion of the same real estate struck off to the County in a delinquent tax sale held on _____[date]_____, by Order Confirming Sale as to Parcels Purchased by County entered _____[date]_____, in the delinquent tax lawsuit pending before the _____ County Chancery Court, _____ *County vs. Delinquent Taxpayers*, Docket No. _____ and recorded at Record Book ____, Page ____–____, _____ County Register of Deeds.

Consideration: The sum of **\$1500.00**, the receipt and sufficiency of which are hereby acknowledged.

KNOW ALL MEN BY THESE PRESENTS that the County hereby quitclaims to Grantee the above-described real estate for the Consideration stated above subject to the following covenants which run with the land and bind Grantee, and Grantee's heirs and assigns, in perpetuity:

1. If the prior delinquent tax sale of the Real Estate to the County is determined, by Court Order or in the sole and absolute discretion of County, to be void or voidable by a Court, then the underlying delinquent tax sale shall be set aside as to the Real Estate. Upon demand by the County, Grantee will execute any documents necessary to set aside the delinquent tax sale as to the Real Estate. If the underlying delinquent tax sale of this real estate is set aside, County shall refund to Grantee the entire amount of consideration stated above; no interest or other sums besides that amount shall be refunded or paid to Grantee by County (or County's agents or attorneys) in the event a sale is set aside. This covenant expires on the latter of ***[insert date that is one business day AFTER expiration statute of repose to challenge tax sale]***, or the final disposition of any lawsuit filed prior to said date, which seeks to void, set aside, or otherwise challenge the underlying delinquent tax sale of the Real Estate.
2. The maximum Grantee may recover from County (or County's agents or attorneys) by reason of any damages incurred due to or related in any way to this conveyance is the sum equal to the Consideration recited above.
3. Grantee shall indemnify and hold harmless County (and County's agents and attorneys) for all damages (including by payment of reasonable attorney's fees and expenses) incurred by breach or non-compliance with any of these covenants.
4. The sole jurisdiction and venue for any dispute arising out of or relating to this conveyance is the Chancery Court of _____ County, Tennessee.

5. Upon subsequent order of a court of competent jurisdiction quieting title to the Real Estate or declaring that the Grantee owns good title to the Real Estate free and clear of the claims of any prior interest holders, these covenants shall cease to be in force or effect.

The Real Estate is hereby quitclaimed to Grantee, Grantee’s heirs and assigns forever, to have and to hold, subject to the covenants enumerated above, with no representations, warranties, or covenants (except those expressly stated above) whatsoever, whether expressed or implied, by the County.

This the _____ day of _____, 2022.

_____ **COUNTY, TENNESSEE**

By:

County Mayor

STATE OF TENNESSEE

COUNTY OF _____

_____, County Mayor of _____ County, Tennessee, whose identity and capacity are personally known to me, executed this Quitclaim Deed for the purposes herein contained on behalf of _____ County.

Witness my hand and official seal this the _____ day of _____, 2022.

[Affix Seal]

County Clerk
_____ County, Tennessee

This the _____ day of _____, 2022.

Acknowledged By:

County Trustee

Grantee executes this Quitclaim Deed for purposes of binding Grantee, Grantee’s heirs and assigns, to the covenants herein contained.

GRANTEE

STATE OF TENNESSEE

COUNTY OF _____

Personally appeared before me, _____, whose identity is personally known to me or proven on the basis of satisfactory evidence and executed this Quitclaim Deed for the purposes therein contained.

Witness my hand and official seal this the _____ day of _____, 2022.

[Affix Seal]

Notary Public

My Commission Expires: _____

Affidavit of Consideration

STATE OF TENNESSEE
COUNTY OF _____

I, the undersigned, hereby swear or affirm that the actual consideration for this Quitclaim Deed was **\$1500.00.**

Affiant

Witness my hand and official seal this the _____ day of _____, 2022.

[Affix Seal]

Notary Public

My Commission Expires: _____

Name and Address of Property Owner and Party Responsible for Payment of Property Taxes:

This instrument was prepared without abstract, title search, title opinion, certification as to title, survey, certification as to accuracy of property descriptions herein, or any other information. The preparer makes no representations and accepts no responsibility regarding the rights (if any) created or conveyed by the execution and/or recording of this instrument. The parties hereto acknowledge that the preparer is not the closing agent for this transaction, pursuant to the provisions of Section 6045(e) of the Internal Revenue Code, as amended by the Tax Reform Act of 1986.

_____ (Last, First, Middle) Offer Amount \$ _____
Date: _____ **Map** _____ **Group** _____ **Ctrl Map** _____ **Parcel** _____ **S/I** _____

- Completed and executed **Offer for Quitclaim of Delinquent Tax Real Estate** form
- Copy of Offerors Driver License/Photo ID
- Real Estate Assessment Data and GIS Map printed (**require Offeror to initial each page**)
- Taxes owed (minimum offer) written on Real Estate Assessment Data printout
- Collect minimum deposit of **\$500.00**
 - Cash _____
 - Check No. _____
 - Escrow deposit date: _____
 - Record in Escrow Accounting Software
- Submit to:
 - County Mayor
 - Approved _____
 - Declined _____
 - Delinquent Tax Committee
 - Approved _____
 - Declined _____
 - County Commission
 - Approved _____
 - Declined _____
- Publish in Newspaper
 - Date Submitted: _____
 - Date Published: _____
- Offer Raised
 - Yes _____
 - No _____
 - Public meeting date: _____
 - Highest Offer
 - Name: _____
 - Amount: \$ _____
 - Refund deposit to original offeror
 - Check No. _____
 - \$ _____
 - Date: _____
- Prepare Quitclaim Deed
 - Offerors legal name (Last, First, Middle)
 - Map _____, Group _____, Control Map _____, Parcel _____, S/I _____
 - Civil District _____

- Prepare Settlement Statement
 - Offer Price \$ _____
 - Deposit Credit \$ _____
 - Closing Cost \$ _____
 - Attorney's Fee \$ _____
 - Publication Fee \$ _____
 - Recording Cost \$ _____
 - Transfer Tax \$ _____
- Deed and Settlement Statement Approved by Attorney?
 - Yes _____
 - Date: _____
- Receive remaining amount due from high offeror
 - Check No./Cash _____
 - \$ _____
 - Date: _____
 - Escrow deposit date: _____
- Offeror execute Quitclaim Deed and Settlement Statement
- Deed: County Official Signatures
 - Mayor _____
 - County Clerk _____
 - Trustee _____
- Settlement Statement: County Official Signatures
 - Mayor _____
 - Trustee _____
- Check No. _____ to Register's Office for Recording Cost & Transfer Tax \$ _____
- Copy recorded deed
- Mail deed or call offeror to pickup
- Check No. _____ to newspaper for Publication Fee of \$ _____
- Check No. _____ to our office for Closing Cost & Attorney fee of \$ _____
- Check No. _____ to Government of _____ County, Tennessee of \$ _____
 - Offerors Name and Map, Group, & Parcel information on check
 - Copy of Settlement Statement with check
- Print Escrow ledger and close file
 - By: _____ Date: _____
 - Approved by: _____ Date: _____

OPTION 2: BULK SALE OF PARCELS ONLINE

G. Robert Whitfield III, Esq.

EXAMPLE FORMS

1. Letter to County Mayor Re Online Sale of Surplus Delinquent Tax Parcels
2. Resolution of County Commission to Authorize Online Sale & Set Minimum Price
3. Terms/Conditions of Sale
4. Newspaper Notice (Advertisement to Solicit Registrations)
5. Example of Online Listing
6. Newspaper Notice (to Start 10-Day Raise Period)

PRACTICE TIPS

- A. Take time to learn and train staff how to use the software.
- B. Draft strong terms and conditions of sale; require registrants to accept them during registration.
 - a. Anticipate potential problems/disputes and address them in the terms and conditions.
 - b. Reserve the absolute right to pull any parcel any time before the deed is delivered.
 - c. Reserve the right to disqualify participants and to sell to the next highest offeror.
- C. Prescreen registrants; require submission of a photo ID and letter of credit (or proof of funds).
- D. Double check the parcel list to make sure that redeemed parcels have been removed.
- E. Watch the auction and take note of any outliers and unusual activity. A parcel with an unusually high bid may require further evaluation to confirm it is properly included in the sale. A participant who is the high offeror on many parcels may merit inquiry as to legitimacy.
- F. Don't rely on newspaper publication alone to advertise the sale. Raise awareness of the online sale however possible (social media, email blast, etc.) to maximize participation.
- G. Some vendors will handle payments. If you must collect payments, leverage Excel and Word mail merge to quickly calculate and email payoff quotes/instructions to purchasers.
- H. Avoid terms that may imply a licensed auctioneer's involvement (such as auction, bid, bidder)—but there is a government exemption for "An auction conducted by or under the direction of a governmental entity" at TENN. CODE ANN. § 62-19-103(3).

Example forms were prepared by G. Robert Whitfield III, Esq. Copyright 2022. Active members in good standing of the Tennessee Association of Property Tax Professionals are authorized to modify and use these forms for the limited purpose of conducting resales of delinquent tax properties. Republication of these forms or use for other purposes without written permission of the copyright holder is prohibited.

Disclaimer: These forms do not constitute legal advice. The preparer makes no warranties or representations with respect to the legality or sufficiency of these forms. Consult a licensed attorney before using these forms.

EXAMPLE LETTER TO COUNTY MAYOR RE ONLINE SALE

Re: Online Resale of Delinquent Tax Parcels Acquired by _____ County in Prior Tax Sales

Dear Mayor:

This letter is simply to confirm some important details of hosting an online sale of county-owned surplus delinquent tax parcels:

1. The County Commission will need to approve a resolution authorizing the resale via online platform/vendor at a minimum (opening) bid. I recommend this be \$_____.00 per parcel. I have attached a copy of the proposed resolution for your review and comment.
2. The County will pay for two newspaper publications incident to this sale: One initial publication advertising the online sale (and how to register to make offers), and another publication listing all proposed sales and notifying the public of their opportunity to raise the bid as required by Tenn. Code Ann. § 67-5-2507(b)(5).
3. My office will perform the following services incident to the online sale:
 - a. Coordinate with and supply necessary information to the vendor;
 - b. Prepare Terms and Conditions of sale and related documents;
 - c. Prepare all necessary newspaper publications (and coordinate with the newspaper);
 - d. Process online registrations;
 - e. Calculate transfer tax and recording costs and send invoices to purchasers;
 - f. Receive payments from purchasers into escrow; remit transfer taxes and recording fees to the Register's Office; and remit net sales proceeds to the County; and
 - g. Record the quitclaim deeds incident to the sale (and mail deeds to purchasers).
4. The County will not be charged for the services rendered per ¶13; instead, a closing cost of \$_____ per parcel will be charged to the purchaser of each parcel sold in the online sale. (This is the same as the closing cost amount previously approved by the delinquent tax committee.) My office will not charge any fee with respect to parcels that do not sell.
5. I have attached a copy of the vendor's proposed contract; let me know if you have any questions or concerns.
6. I have attached a copy of the proposed Terms and Conditions of the online sale. Please review these and let me know if you propose any revisions or additions.
7. The vendor would like to begin soliciting online registrations as soon as possible, so kindly confirm the above at your earliest convenience.

We have stopped taking new offers and are advising interested parties to register and make offers online at the upcoming online sale.

Very truly yours,

EXAMPLE RESOLUTION TO AUTHORIZE ONLINE SALE & SET OPENING BID

RESOLUTION NO. _____ - _____ -- _____ -

A RESOLUTION OF THE _____ COUNTY, TENNESSEE, BOARD OF COMMISSIONERS TO AUTHORIZE
THE SALE OF DELINQUENT TAX PROPERTY AT A REDUCED PRICE

WHEREAS, _____ County acquires ownership of parcels which were the subject of the annual delinquent tax collection suits when no other bidder bids on a parcel at the Delinquent Tax Sale; and

WHEREAS, Tennessee law allows the Delinquent Tax Committee and County Mayor to place a fair resale price on each parcel of land purchased by the County at a delinquent tax sale, and said committee may authorize the sale of any tract of land upon such terms as will secure the highest and best sale price; and

WHEREAS, Tennessee law requires that no parcel of land purchased by the County at a delinquent tax sale shall be resold for an amount less than the total amount of the taxes, penalty, cost and interest accrued against such parcel, unless the legislative body determines that it is impossible to sell the parcel of land for such amount and grants permission to offer the land for sale at some amount to be fixed by such legislative body; and

WHEREAS, it appears that the delinquent tax parcels more particularly described on Exhibit A hereto are impossible to sell for an amount equal to the total amount of the taxes, penalty, cost and interest accrued against such parcels; and

WHEREAS, it is in the interest of the citizens of _____ County that all parcels described on Exhibit A be resold if possible, not only for purposes of generating revenue through their sale, but also for purposes of eliminating _____ County's liability and maintenance costs associated with said parcels and also so that the parcels are put back to taxable use; and

WHEREAS, _____ County has available for resale the delinquent tax parcels listed on **Exhibit A** hereto; and

WHEREAS, _____—a vendor with experience conducting online sales of delinquent tax properties in Mississippi, Tennessee, and other states—has offered _____ County, Tennessee, the use of its online platform for a cost of _____ per parcel (to be paid by the purchaser in addition to the purchase price) on the terms stated in the contract attached as **Exhibit B** hereto; and

WHEREAS, after investigation of the delinquent tax parcels described on Exhibit A, the Delinquent Tax Committee recommends that the County Mayor be authorized to accept a minimum offer of \$_____.00 (plus closing costs) per parcel, subject to publication of the offer and the opportunity for any other interested party to raise to the offer as prescribed by law; and

WHEREAS, the Delinquent Tax Committee has approved the terms and conditions recommended by the _____ County Attorney pertaining to the online solicitation (via the vendor's platform) of offers for a quitclaim deed to the delinquent tax parcels described on Exhibit A;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of _____ County, Tennessee, assembled in regular session on this the _____ day of _____, _____, a majority or more of the membership concurring that the delinquent tax parcels described on Exhibit A cannot be sold for the accumulated total of taxes, interest, penalties and costs against them; therefore, pursuant to Tenn. Code Ann. § 67-5-2507, the County Mayor is authorized to accept an offer for a quitclaim deed to said parcel in consideration of a minimum offer amount of \$_____.00 (plus closing costs) per parcel, subject to publication of the offer and the opportunity for any other interested party to raise to the offer as prescribed by law.

BE IT FURTHER RESOLVED that the _____ County Mayor is authorized to enter into the contract with ___[vendor name]___ (copy attached as Exhibit B) which provides for the use of said vendor’s platform (at no cost to the County, with a fee to be paid by the purchaser of each parcels) for the purposes of soliciting offers for a quitclaim deed to the delinquent tax parcels described on Exhibit A on the terms and conditions recommended by the _____ County Attorney;

BE IT FURTHER RESOLVED that the _____ County Mayor is authorized to arrange and pay for all necessary newspaper publications associated with the delinquent tax resale process pertaining to those parcels described on Exhibit A;

BE IT FINALLY RESOLVED that a true copy of this Resolution be spread upon the Commission record of this date.

PASSED _____
CHAIRMAN, COUNTY COMMISSION

COUNTY CLERK

APPROVED _____
COUNTY MAYOR

EXAMPLE TERMS AND CONDITIONS OF ONLINE RESALE

(Registrants are required to agree to these as condition of making offers.)

Terms and Conditions

1. **Format.** The _____ County Government (“County”) is soliciting offers for quitclaim deeds to real estate parcels previously struck off to the County in a delinquent tax sale. The ____[vendor]____ website is being used to solicit offers. Although the ____[vendor]____ website uses language typically associated with an auction sale, this is not an auction. For purposes of legal interpretation, these words as used on the ____[vendor]____ website mean the following: “bid” means “offer”; “bidder” means “offeror”; “highest (or high) bid” means “highest (or high) offer”; etc.
2. **Registration.** Prior to being allowed to make offers, offerors must register and submit the following documents via the ____[vendor]____ website:
 - a. Signed copy of these Terms and Conditions
 - b. Completed and signed IRS Form W-9
 - c. Copy of offeror’s driver’s license or other government-issued photo ID (must be legible)
 - d. Either (i) bank letter of credit or (ii) most-recent bank statement showing offeror’s name, account number, and balance (other information may be redacted). Include the name and telephone number of a banker who can verify the authenticity of the document. Banks may be contacted to verify authenticity of the documents submitted; if a document cannot be verified, the registration may not be approved. **Offerors will not be permitted to place offers which (collectively) exceed the amount shown on the letter of credit or bank statement.**

Registration is not complete until all of said documents have been submitted and approved. Because approval is required, offerors should complete the registration process as soon as possible. Registrations attempted within 48 hours of the conclusion of the Second Offer Period (defined below) may not be processed/approved.

3. **Duration.** Registered offerors may make offers beginning ____[date]____ and ending ____[date]____ (the “First Offer Period”). The highest offer made during the First Offer Period may be conditionally accepted by the County, subject to the legal requirements that (i) notice of the high offer amount and high offeror’s name will be published in a local newspaper and (ii) the public will have 10 days following the publication date to raise the initial offer as follows: Beginning on ____[date]____, and ending approximately 10 days following the publication date (the “Final Offer Period”), parcels which received offers during the First Offer Period will be relisted, and any registered offeror may raise the offer amount by at least 10% of the initial high offer. If the initial offer is raised, then interested parties may continue to make offers until the conclusion of the Final Offer Period. Dates and times are subject to change without notice; please see ____[vendor]____ website for exact dates and times.

4. **Disclaimer of Representations and Warranties.** Neither the County, nor ____ [vendor] ____, nor any other person or entity has or will made any representations or warranties, expressed or implied, relative to the title, condition, use, fitness for particular purpose, or any other matters involving the parcels. Assessment data, tax maps, GIS and satellite maps, and information on the ____ [vendor] ____ website are not guaranteed to be accurate. Offerors shall not rely on any statements made or information furnished by any official or agent of the County or ____ [vendor] _____. Offerors shall rely solely on their own diligence and their own legal counsel. **THE CONVEYANCE WILL BE MADE BY QUITCLAIM DEED, AS IS, WHERE IS, IF IS, AND WITHOUT ANY REPRESENTATIONS OR WARRANTIES WHATSOEVER.**
5. **Deed.** The grantee's name on the quitclaim deed will be *exactly* as stated in the "Name on Winning Certificate" field of offeror's ____ [vendor] ____ registration. If the offeror requests that other names be placed on the deed (for example, a spouse or legal entity), offeror represents and warrants that offeror is acting by such person's or entity's express permission as such person's or entity's authorized agent and that the offeror is authorized to (and does hereby) bind those persons or entities to these Terms and Conditions. The legal description in the quitclaim deed will be the tax identifier (Map/Group/ Parcel) only; there will not be a metes and bounds description. The quitclaim deed will except any public or private roadways, public or private easements, utility easements, government (ex: US, TDOT, TVA, City, or County) easements, or similar restrictions, easements, liens or rights that may encumber the parcel. The grantee name and offeror address (provided to GoveEase upon registration) will be listed as the name/address for tax notices.
6. **Other Terms and Conditions.** The following terms and conditions apply and may be recited within the quitclaim deed to each parcel:
 - a. If the underlying delinquent tax sale of a parcel is set aside by Court order, the County shall refund to the grantee(s) named in the quitclaim deed (the "Grantee") the entire amount paid by Grantee to the County for the quitclaim deed to that parcel; neither the closing costs, nor interest, nor other sums besides that amount shall be refunded or paid to Grantee in the event the underlying tax sale is set aside.
 - b. The maximum Grantee may recover from County, its agents, or any other person or entity by reason of any damages incurred due to or related in any way to this transaction and/or conveyance is the sum equal to the amount Grantee paid to County for the quitclaim deed, excluding closing costs, recording fee, and transfer taxes.
 - c. Grantee shall indemnify and hold harmless County for all damages (including by payment of reasonable attorney's fees and expenses) incurred by breach or non-compliance with any terms and conditions herein.
 - d. The sole jurisdiction and venue for any dispute arising out of or relating to this transaction and/or conveyance is the Chancery Court of _____ County, Tennessee.
 - e. These terms survive execution and delivery of the quitclaim deed, shall run with the land, and are binding on each Grantee, and each Grantee's heirs and assigns forever.

7. **Additional Charges.** In addition to the amount of the high offer, the high offeror shall pay a closing cost of \$_____ Per Parcel, plus recording fee and transfer taxes. The office of the _____ County Attorney will calculate the recording fee, and transfer tax and email each high offeror a statement reflecting the total amount required to be paid. The high offeror shall pay the entire amount due within 2 business days from the date the statement is sent by certified check payable to the order of “_____ Escrow.” The offeror shall note the tax identifier in the memo line of the certified check and deliver it—along with a signed copy of the statement—by hand delivery or private courier (e.g., FedEx or UPS) to ____ [closing agent address]_____. The recorded quitclaim deed will be mailed to the grantee at the address provided to ____ [vendor]_____ upon registration. Any real estate taxes shall be paid by Grantee outside closing.
8. **Legally binding offer.** Offers placed through the ____ [vendor]_____ platform are irrevocable and remain legally binding on the offeror unless and until rejected by the County. The County reserves the right to reject any and all offers on a parcel for any reason up until the quitclaim deed conveying that parcel has been recorded. The high offeror shall promptly pay the high offer amount, closing costs, recording cost, and transfer taxes as required by these Terms and Conditions. The County shall be entitled to recover as liquidated damages the offer price plus reasonable attorney’s fees and expenses from any offeror who fails to pay the entire amount when due. If an offeror fails to timely pay, the County may at its option quitclaim the parcel to the next-highest offeror for the amount offered by such offeror, and such offeror shall be legally obligated to complete the transaction.

I, the undersigned offeror, have read and irrevocably agree to be bound by the above Terms and Conditions. I understand that in addition to the high offer amount, I will be required to pay closing costs, recording fee, and transfer taxes on each parcel for which my offer is accepted.

EXAMPLE NEWSPAPER ADVERTISEMENT TO SOLICIT REGISTRATIONS

Notice of Online Delinquent Tax Surplus Sale

On ____ [date range] ____ the _____ County Mayor will consider online offers to purchase parcels that were previously struck off to _____ County in prior-year delinquent tax sales. After this initial sale period, the list of offers will be published in the newspaper and the public given until on or about ____ [date that allows time for publication plus 10 days] ____ to raise the offers. _____ County will quitclaim the parcels to the highest offerors.

Persons interested in placing offers must preregister at www._____.com and be approved. The sale is subject to terms and conditions which must be accepted as part of the registration process.

INTERESTED PERSONS SHOULD REGISTER AS SOON AS POSSIBLE.

Pursuant to TCA 67-5-2511: The list of delinquent tax parcels owned by _____ County is available at www._____.com.

EXAMPLE ONLINE LISTING

(Vendor listing formats may vary.)

Parcel: 095P E 03100 000095P

The screenshot shows a web interface for an online listing. At the top, a dark blue header displays the parcel ID: "Parcel: 095P E 03100 000095P". Below this is a map area with a blue outline of a parcel. To the right of the map, there are controls for "Auction Time Remaining" (00m 00s), "Add To Watchlist" (with a star icon), and "Bids Placed" (with a counter showing "2"). Below the map, the property details are listed:

CHURCH ST 328		Tax Year	2019
PROPERTY DESCRIPTION		Unique #	96
FIRST OFFER PERIOD HIGH OFFEROR: for \$		Primary Owner	HENRY COUNTY
SUBDIVISION:		Address	
LOT #			
CONTROL MAP: 095P			
GROUP: E			
PARCEL: 31			
S/I: 0			

Below the table, there is a disclaimer: "This sale is subject to the Terms and Conditions stated in the registration process. As a reminder: Parcels will be quitclaimed as is with no warranties whatsoever. Maps and other information on this listing and on the Tennessee Comptrollers Real Estate Assessment website are not guaranteed to be accurate. In addition to the high offer amount shown on this listing, the successful offeror (high bidder) for each parcel must pay closing costs of \$375.00; recording fee of \$17.00; and transfer taxes equal to thirty-seven cents (37c)." The map includes Mapbox and OpenStreetMap logos.

Website design © GovEase, LLC -- Used by permission

Recommended reminders to be included in EVERY LISTING:

- This sale is subject to the Terms and Conditions stated in the registration process.
- Parcels will be quitclaimed as is with no warranties whatsoever.
- Maps and other information on this listing and on the Tennessee Comptrollers Real Estate Assessment website are not guaranteed to be accurate.
- In addition to the high offer amount shown on this listing, the successful offeror (high bidder) for each parcel must pay closing costs of \$_____.00; recording fee of \$17.00; and transfer taxes equal to thirty-seven cents (37c) per one hundred dollars (\$100.00) of the high offer amount.

EXAMPLE NEWSPAPER PUBLICATION TO START 10-DAY RAISE PERIOD

NOTICE OF OFFERS TO PURCHASE DELINQUENT TAX PROPERTY FROM COUNTY

The offerors named below have offered the government of _____ County, Tennessee, the sums stated below (plus closing costs) in exchange for a quitclaim deed to the parcels listed below.

THE PARCELS WILL BE QUITCLAIMED WITHOUT ANY WARRANTIES OR REPRESENTATIONS WHATSOEVER, EXPRESS OR IMPLIED; THE PARCEL IS "AS IS." Additional terms and conditions apply; see registration information at www._____.com for complete terms and conditions of sale.

Any party may raise an offer at www._____.com prior to 5:00 PM CDT on [date]. Before raising an offer, interested parties must complete registration at www._____.com and agree to all terms and conditions of sale. Tutorials, instructions, and answers to frequently asked questions are available by clicking the "Help" tab at www._____.com.

Should an offer NOT be raised, the parcel will be quitclaimed to the initial offeror. If an offer on a parcel is raised, increased offers will continue to be accepted until approximately 5:00 PM CDT on [date]. (Time for individual parcels may be extended in increments of a few seconds if offers are continuing to be made.) The parcels will be quitclaimed to those parties making the highest offers. All sums due must be paid in cash or by certified funds within 48 hours of receiving notice of the total due (offer plus closing costs) from the County Attorney's Office.

_____, _____ County Attorney

AVAILABLE PARCELS

Initial Offeror	Tax Identifier Map Ctrl. Map Gp. Parcel	Common Description*	Current \$ Offer	Min. \$ Raise
Smith, John	A B C 00100	123 SMITH RD	200	220
Doe, Jane	A B C 00200	456 DOE DR	1000	1100

* The common description (copied from the tax card) is provided for reference but may not be accurate; the tax identifier controls.