

## Tenn. Code Ann. § 67-5-2405

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\*\*\* CURRENT THROUGH THE 2010 REGULAR SESSION \*\*\*

Title 67 Taxes And Licenses

Chapter 5 Property Taxes

Part 24 Tax Lien -- Enforcement Generally

Tenn. Code Ann. § 67-5-2405 (2011)

67-5-2405. Filing and prosecution of suits.

(a) The attorney designated by the trustee with the approval of the county mayor shall after February 1, and not later than April 1, file suits in the circuit or chancery court of the county for the collection of delinquent land taxes due the state, county and municipality, as well as the interest, penalties and costs attached to and a part of such taxes, which taxes, interest, penalties and costs are declared a lien upon the land; and, for the enforcement of this lien, suits shall be brought in the name of the county, in its own behalf and for the use and benefit of the state, and of any municipality or special district that has certified a delinquent tax list.

(b) The bill shall be in substance and form as other bills of complaint for the enforcement of liens and shall include not less than twenty-five (25) defendants, if that number are delinquent; and the bill (one (1) bill) may be filed against and contain the names of all the delinquent taxpayers in the county, and the fact that the bill contains the names of more than one (1) defendant shall not be considered by the court multifarious, or a misjoinder of parties. Additional defendants may be added to the suit as a matter of right upon the filing of a notice on behalf of the complainant to add additional defendants. Upon the filing of such notice, the additional defendants shall be served with process pursuant to the Rules of Civil Procedure and § 67-5-2415.

(c) Suits for the collection of delinquent taxes are to be prosecuted to a conclusion as soon as practicable, and for this purpose proceedings in respect thereto are to be accorded priority by the court.

HISTORY: Acts 1923, ch. 77, § 8; Shan. Supp., § 913b17; Code 1932, § 1591; C. Supp. 1950, § 1591; Acts 1973, ch. 296, § 1; 1975, ch. 32, § 2; 1982, ch. 612, § 2; 1983, ch. 95, § 1; T.C.A. (orig. ed.), § 67-2003; Acts 1993, ch. 47, § 1; 2001, ch. 104, § 1; 2003, ch. 90, § 2.

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