

**[Sample Notice]**

DATE:

(must be mailed at least 10 days prior to turning over list to delinquent tax attorney)

**NOTICE**

TO:

(last known property owner)

(address)

In accordance with T.C.A. § 67-5-2003(g), the delinquent personal property tax list may be turned over to the delinquent tax attorney for collection thirty (30) days after such delinquent personal property taxes become delinquent. Such taxes were delinquent March 1, 20\_\_ . T.C.A. § 67-5-2010. You are hereby notified that after ten (10) days from the date of this written notice being mailed by first class mail, your delinquent personal property taxes will be turned over to the delinquent tax attorney for collection by lawsuit.

Please contact this office immediately if you desire to avoid further legal actions by making full payment of your personal property taxes. As of \_\_\_\_\_ (date), the records of my office reflect that you owe personal property taxes, penalty and interest in amount of \$ \_\_\_\_\_. Additional penalty and interest apply at the first of each month.

County Trustee  
Courthouse  
County Seat, Tennessee 00000  
(000) 000-0000

Dear Taxpayer:

Our records indicate that you are the present owner of the business identified on the enclosed notice which has delinquent personal property taxes.

It is not the desire of this office to cause a hardship on anyone, but if after thirty (30) days from the above date payment is not received, a citation will be issued and served by a deputy sheriff from this office.

If this method of collection fails, we have no recourse but to adhere to the provisions of T.C.A. § 67-5-2003 enabling us to seize and sell personal property found on the premises by means of a distress warrant through the General Sessions Courts.

To avoid any additional costs and the above action being taken on this account, please return said notice along with a check or money order made payable to the \_\_\_\_\_ County on or before \_\_\_\_\_, 20\_\_.

An envelope is provided for your convenience.

Sincerely,

\_\_\_\_\_, Collector  
Delinquent Personal Property Taxes

NOTE: If payment has been mailed, or if this account is pending in Bankruptcy Court, please disregard this notice.

**[Sample Letter]**

Dear Delinquent Taxpayer:

As you are aware, collection of all property taxes, including personal property taxes, helps keep down the tax rate, and is an important aspect of a fair and constitutional taxing system. Our records show that you owe delinquent personal property taxes for tax year \_\_\_\_, which were due and payable \_\_\_\_\_, and delinquent \_\_\_\_\_. These taxes are accruing interest and penalty at a rate of one and one-half percent (1 1/2%) per month. Under the provisions of Tennessee law, the delinquent tax list has "the force and effect of a judgment" and is authority for the seizure and sale of the personal property. Additionally, taxpayers are personally liable for their delinquent taxes.

Because you can save a significant amount of money by paying taxes prior to the time a distress warrant is issued to seize and sell the personal property or a lawsuit is filed for collection (in court costs, costs of sale, and attorney fees), I wanted to send you this extra notice, which is not required by law, to encourage you to promptly pay these delinquent personal property taxes.

The trustee's office will begin sending or delivering notices to begin seizure and sale of your personal property for which taxes are liable beginning \_\_\_\_\_. You should contact the office of the trustee immediately should you wish to avoid future additional costs and pay these delinquent taxes! My staff is well organized to receive your tax payment and give you a receipt (which may be important for your income tax and business tax deduction records). This can be done by mail, but you should call my office to get the correct amount of taxes, including accrued interest and penalty.

Sincerely,

\_\_\_\_\_, County Trustee