

**SALE ANNOUNCEMENT, DELINQUENT TAX SALE, SEVIER COUNTY,  
TENNESSEE**

1. Property to be sold, pursuant to Delinquent Land Tax Sale Notice published in the \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ pursuant to Decree of Sale of the Chancery Court of Sevier County, Tennessee.
2. All properties will be sold subject to the statutory right of redemption and any and all state, county and municipal taxes for the years \_\_\_\_\_. In the event you should purchase a tax sale parcel, you should check with the Sevier County Trustee's Office for taxes owing on the property subsequent to the year \_\_\_\_\_ and you should pay these immediately. Further, you should check any municipality for any unpaid taxes. No warranties are made as to the status of title.
3. All sales shall be for cash; checks will be acceptable upon approval of the Clerk and Master.
4. Sales procedure:
  - A. The Auctioneer will announce prior to the sale of each tax parcel:
    1. The sale number
    2. The tax roll number
    3. The tax years for which the property is being sold
    4. The tax parcel number
    5. The total amount owed on the respective parcel
    6. The present owner according to the Tax Assessor's records
  - B. Opening bid
    1. The opening bid must be an amount no less than the total amount due on the respective tax parcel.
    2. If there is no opening bid, the Clerk and Master will bid in the tax parcel for the County.
  - C. Purchaser
    1. Please announce your name immediately upon the purchase of a tax parcel.
    2. At the end of the sale, come to the front and a clerk will complete your contract.
      - a. Give her your name, address, and telephone number
      - b. Sign the contract
      - c. Obtain a copy of your contract
      - d. Take your contract to the Receipt Table and pay for the tax parcel.

Should the purchaser fail to execute the contract and pay for the purchase before the termination of the sale, the Auctioneer will announce for the person to report to the Contract Table. In the event the purchaser fails to do so, the parcel will be re-auctioned.
5. The tax sale property may be redeemed within one (1) year from the entry of the Decree Confirming the Sale upon the records of the Chancery Court pursuant to T.C.A. 66-8-101, and other applicable code sections.
6. DECREE CONFIRMING SALE. This property is sold subject to a Decree Confirming Sale. When the sale is confirmed a decree confirming the sale will be mailed to the Tax sale purchaser for each tax sale parcel purchased. The decree will be certified so that it may be recorded in the office of the Register of Deeds for Sevier County, Tennessee. The decree is a muniment of title and should be recorded.

7. REDEMPTION. The property can be redeemed at any time during the one (1) year succeeding the date the Decree Confirming Sale is entered on the minutes of the Chancery Court for Sevier County, Tennessee. Upon redemption, the purchase price plus ten (10%) percent per annum interest on the purchase price from the date of sale, plus any taxes paid by you for subsequent years will be refunded to you. After redemption, your refund check, Report of Redemption and Order of Redemption will be mailed to you by the Clerk and Master's Office.

8. SUBSEQUENT TAXES. Taxes are due and payable the 1<sup>st</sup> day of October of each year. A tax suit is filed in the Chancery Court in April of each year, by statute, for the collection of delinquent taxes. In order to avoid the placing of your tax sale parcel in the succeeding delinquent tax suit, you should pay the taxes on those parcels for the years after the last year for which the property is sold for delinquent taxes. Failure to pay the succeeding years' taxes in the County Trustee's Office and/or the Clerk and Master's Office can result in your tax sale parcel being processed again for delinquent taxes in a delinquent tax suit and can result in additional penalties, interest, attorney fees, and court costs accruing against the delinquent tax parcel. After you have paid taxes for subsequent years to the Trustee for Sevier County or city hall, please take your receipt(s) to the Clerk and Master's Office to be copied for their records or you may not get this money back!

9. ADDRESS. Please notify the Clerk and Master's Office if your address should change during the one (1) year redemption period. After you have registered your Decree confirming Sale or tax deed, please notify the Sevier County Tax Assessor's Office of any change of address.

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**Jerry H. McCarter, Delinquent Tax Attorney**