

Tenn. Code Ann. § 67-5-1806

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

Title 67 Taxes And Licenses

Chapter 5 Property Taxes

Part 18 Collection

Tenn. Code Ann. § 67-5-1806 (2011)

67-5-1806. Bar to collection after ten years.

(a) All taxes assessed against real and personal property in this state shall be barred, discharged and uncollectible after the lapse of ten (10) years from April 1 of the year following the year in which such taxes become delinquent, whether suit be brought within that time or not to collect the taxes, and whether this statute be pleaded in bar of such collection or not, unless the property in question be struck off and sold within such period of ten (10) years.

(b) The bar against collection provided in subsection (a) shall be tolled as to taxes at issue in an administrative appeal before the state board of equalization, from the date of filing the appeal until issuance of the final assessment certificate.

HISTORY: Acts 1957, ch. 402, §§ 1, 2; 1971, ch. 89, § 1; T.C.A., § 67-1326; Acts 1985, ch. 373, § 2; 1987, ch. 346, § 18; 2008, ch. 680, § 3.

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