

BIDDER REGISTRATION FORM

ROANE COUNTY, TENNESSEE
HARRIMAN, TENNESSEE
KINGSTON, TENNESSEE
ROCKWOOD, TENNESSEE

NO. 2021-28,
2021-30,
2021-29 &
2021-35

vs.

DELINQUENT TAXPAYERS FOR 2019, *et al.*

BIDDER NUMBER _____

NAME _____
(individual name if buying as an individual) (company name if buying as a company)

ADDRESS _____

TELEPHONE NUMBER _____

I hereby acknowledge receiving a copy of Tenn. Code Ann. §67-5-2701 - §67-5-2702 regarding redemption of property sold at delinquent property tax sales. I also understand the Clerk & Master, and Greg Leffew, John Owings and Andrew Thompson, acting as delinquent tax attorneys for Roane County, City of Rockwood, City of Harriman and City of Kingston, make no warranties or representations to the process, the description, or status of the title to properties being sold in said tax sale, nor are any warranties or representations made concerning any liens or easements on the properties being sold in said tax sale.

I further understand that it is the bidder's responsibility to have researched the title and legal description and to have physically examined the property being sold. Furthermore, I understand that no survey has been performed of the property being sold and that the Property Assessor's tax maps are not a guarantee of the property description or amount of acreage. I also understand that if I am a successful bidder and decide to make any improvements to the property I purchase during the redemption period, it is my sole responsibility to petition the Court for reimbursement of said expenses. Neither the Clerk and Master nor the tax attorney will assist in petitioning the Court for reimbursement. Purchaser agrees to pay recording fees and deed preparation fees at the time of said purchase. Purchaser is aware that additional taxes may be in the Clerk and Master's office accruing interest, penalty, court costs, and attorney fees and may be subject to future tax sale.

BIDDER SIGNATURE

DATE

Request for Taxpayer Identification Number and Certification

**Give form to the
 requester. Do not
 send to the IRS.**

Go to www.irs.gov/FormW9 for instructions and the latest information.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1	Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)		
	2	Business name/disregarded entity name, if different from above.		
	3a	Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes.		4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ <i>(Applies to accounts maintained outside the United States.)</i>
	<input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate			
	<input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.			
	3b		If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions <input type="checkbox"/>	
	5	Address (number, street, and apt. or suite no.). See instructions.		Requester's name and address (optional)
6	City, state, and ZIP code			
7	List account number(s) here (optional)			

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Social security number									
or									
Employer identification number									

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person	Date
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

TAX SALE RULES

1. ALL Cell phones should be on silent.
2. YOU MUST BE REGISTERED TO BID & MAKE A PURCHASE.
 - a. You must be 18 or older to bid
 - b. You must have a NUMBER to bid
 - c. The person who has registered will be identified as the purchaser in the decree confirming sale
3. BY SIGNING THE BIDDER REGISTRATION FORM, YOU CERTIFY:
 - a. the information is current, is not false or misleading, and is provided in good faith to allow you to bid in this land sale
 - b. you are aware that when you make a bid or make a bid for another, or allow another to make a bid using your bidder number, that you are legally committing yourself to purchase the property at that bid price, and
 - c. your failure to close the sale may cause you to forfeit the bid amount and the court can find you in contempt or require you to pay.
4. WHEN BIDDING:
 - a. Please RAISE YOUR BID PADDLE HIGH above your head
 - b. Call out your bid LOUDLY & CLEARLY
 - c. I WILL REPEAT YOUR BID
 - i. If I don't repeat your bid, I didn't hear it or
 - ii. I have already taken a higher bid
 - d. You may ask to HAVE ITEM NUMBER REPEATED at any time while the bidding is *open*,
 - e. A bid can be made at any time before I announce "sold"
 - f. When the bidding slows or stops, I will announce the HIGHEST BID (2) TIMES and then announce "SOLD"
 - g. At which time the BIDDING IS CLOSED
 - h. The bidding is over, whether or not you heard or know the item number being bid on.
5. OPENING & MINIMUM BIDS:
 - a. The bid increase will be \$100
 - b. The opening bid will start with the minimum bid ROUNDED UP TO THE NEAREST DOLLAR
 - c. If the minimum bid is the winning bid, the bid will be entered for the EXACT AMOUNT of the minimum opening bid
6. TO THE PURCHASER:
 - a. The parcels in this sale have judgments entered TO COLLECT 2019 OR PRIOR YEARS DELINQUENT TAXES in the Roane County, City of Rockwood, City of Harriman and/or City of Kingston tax suits. Additionally, by order of the Chancery Court the 2020, 2021, and 2022 taxes, penalties, and fees on these parcels are included in the minimum bid amount. You should contact the Clerk & Master's office, the Roane County Trustee, or the appropriate city clerk to determine any additional unpaid taxes for the parcel, including the City of Oliver Springs which are not included in this sale.
 - b. If property is sold with an overage, I will pay other taxes owing in the Clerk and Master's office.
 - c. The Clerk and Master has included in your purchase price the fee for registering and preparing your deed
 - d. The Clerk and Master of the Chancery Court makes no warranties relative to the title or existence or any other matters involving any of the property in this or any tax sale.
 - e. THESE ARE NOT ADEQUATE EXCUSES:
 - i. Purchasing without seeing the property and thinking there was a house on the property when there isn't,

- ii. finding out there is a toxic waste dump on the property, or
 - iii. you spent more than you intended;
 - f. YOU WILL BE IN DEFAULT And the information turned over to the District Attorney if you:
 - i. do not pay before you leave today
 - ii. stop payment on your check
 - iii. the check is returned for any reason
 - g. IF PROPERTY IS REDEEMED:
 - i. You will receive 12% interest on said amount
 - ii. You have the option of paying any other county or city taxes owed
 - iii. Please bring these receipts to the Clerk and Master's office immediately
 - 1. It is the purchaser's responsibility to see that the clerk has copies of any receipts for additional taxes paid, in order for the clerk's office to collect this money from the original taxpayer
 - iv. If paying additional taxes in the Clerk and Master's office, you must advise the clerk this is tax sale property
 - v. A W-9 is required at time of registration for reporting interest earned on a redemption to the IRS
7. REDEMPTION PERIOD:
- a. There is a one-year REDEMPTION PERIOD from the date the decree confirming the sale is entered in the Chancery Court, unless otherwise ordered by the court. [Tenn. Code Ann. §§67-5-2701 and 67-5-2702, attached]
 - b. An original taxpayer redeeming the property must pay 12% interest to purchaser through date of redemption.
 - c. A tax deed will be given to the purchaser if property is not redeemed.
 - d. The deeds are not prepared by the clerk's office until (1) year from the date decree is entered.
 - e. Please contact the clerk's office at (865-376-2487) to confirm how you want your deed prepared.
 - f. Deeds are available for pick up about (3) weeks after redemption period has expired. Please call the Clerk's office if you prefer to pick up the deed in person.
8. CONCLUSION OF THE SALE:
- a. Once all properties have been announced, I will go back through list and offer properties again not previously sold.
 - b. At any time during the sale if you are finished purchasing property you may finalize your business at the Clerk & Master's office.
 - c. At the conclusion of the auction, please proceed to the Clerk & Master's office to finalize your purchases.
 - d. You can pay by cash, personal check, cashier's check or money order.
 - e. If you do not make a purchase, PLEASE LEAVE BID NUMBERS on the bench. If you make a purchase bring with you to the Clerk & Master's office.

ALL SALES ARE SUBJECT TO CHANCERY COURT APPROVAL!!!!!!!!!!!!!!!

THERE WILL BE NO REDEMPTIONS ALLOWED TODAY!

Anyone wishing to redeem their property can do so beginning on Monday in the Clerk & Masters office.

Document: Tenn. Code Ann. § 67-5-2701

Tenn. Code Ann. § 67-5-2701

Copy Citation

Current through the 2024 Regular Session.

Tennessee Code Table of Contents PAW- ET TABLE OF CONTENTS Title 67 Taxes And Licenses Chapter 5 Property
Taxes Part 27 Redemption

67-5-2701. Procedure for redemption of property.**(a)****(1)**

(A) Upon entry of an order confirming a sale of a parcel, a right to redeem shall vest in all interested persons. The right to redeem shall be exercised within the time period established by this subsection (a) beginning on the date of the entry of the order confirming the sale, but in no event shall the right to redeem be exercised more than one (1) year from that date. The redemption period of each parcel shall be determined by the court prior to the tax sale of the parcel and may also be stated in the order confirming the sale.

(B) Unless the court finds sufficient evidence to order a reduced redemption period pursuant to this section, the redemption period for each parcel shall be one (1) year.

(C) The redemption period shall be determined for each parcel based on the period of delinquency. Once the period of delinquency is established, the redemption period shall be set on the following scale:

(i) If the period of delinquency is five (5) years or less, the redemption period shall be one (1) year from the entry of the order confirming the sale;

(ii) If the period of delinquency is more than five (5) years but less than eight (8) years, the redemption period shall be one hundred eighty (180) days from the entry of the order confirming the sale; or

(iii) If the period of delinquency is eight (8) years or more, the redemption period shall be ninety (90) days from the entry of the order confirming the sale.

(D) For all property for which a showing is made pursuant to subdivision (a)(2), the redemption period shall be thirty (30) days from the entry of the order confirming the sale without regard to the number of years of delinquent taxes owed on the property, beyond that required to make the property legally eligible for the sale.

(2) A reasonable basis to believe that real property is vacant, or, in the case of vacant land, a reasonable basis to believe that the property is abandoned, shall, at a minimum, be based upon periodic inspections of the property over a two-month period at different times of the day where three (3) or more inspections reveal evidence of abandonment.

(3) As used in this section:

(A) "Evidence of abandonment" includes, but is not limited to, any of the following conditions:

(i) Overgrown or dead vegetation;

(ii) Accumulation of newspapers, circulars, flyers, or mail;

(iii) Past due utility notices, disconnected utilities, or utilities not in use;

(iv) Accumulation of trash, refuse, or other debris;

(v) Absence of window coverings such as curtains, blinds, or shutters;

(vi) One (1) or more boarded, missing, or broken windows;

(vii) The property is open to casual entry or trespass;

(viii) The property has a building or structure that is or appears structurally unsound or has any other condition that presents a potential hazard or danger to the safety of persons; or

(ix) Any of the conditions in subdivisions (a)(3)(A)(i) - (viii) exist and, if there is a mortgage on the property, the mortgagor does not occupy the property and has informed the mortgagee or loan servicing company in writing that the mortgagor does not intend to occupy the property in the future;

(B) "Period of delinquency" means, with respect to a parcel, the longest consecutive number of years the property taxes on that parcel are delinquent and have not been paid to a jurisdiction, and for which years the collection of property taxes for that jurisdiction is being sought in the tax sale;

(C) "Person entitled to redeem" means, with respect to a parcel, any interested person, as defined in this chapter, as of the date of the sale or the date the motion to redeem is filed;

(D) "Vacant and abandoned" with respect to real property:

(i) Means:

(a) There is a reasonable basis to believe the property is not occupied as determined in accordance with subdivision (a)(2); or

(b) A court has determined that the property is a risk to the health, safety, or welfare of the public or any adjoining or adjacent property owners, or has otherwise declared the property unfit for occupancy; and

(ii) Does not include:

(a) An unoccupied building that is undergoing construction, renovation, or rehabilitation at the hands of a properly licensed contractor pursuant to a building permit; is proceeding to completion; and is in compliance with all applicable ordinances, codes, regulations, and statutes;

(b) A building occupied on a seasonal basis that is otherwise secure;

(c) A building that is secure, but is the subject of a probate action, action to quiet title, or other similar ownership dispute; provided, that the owners are exercising diligence in pursuit of resolution of the dispute;

(d) A building damaged by a natural disaster and one (1) or more owners intend to repair and reoccupy the property; provided, that the owners are exercising diligence in pursuit of completion of repairs at the property in accordance with subdivision (a)(3)(D)(ii)(a); or

(e) Any property occupied by the owner, a relative of the owner, or a tenant lawfully in possession; provided, that neither subdivision (a)(3)(A)(viii) nor subdivision (a)(3)(D)(i)(b) applies to the property.

(b)

(1) In order to redeem a parcel, the person entitled to redeem shall file a motion to such effect in the proceedings in which the parcel was sold. The motion shall describe the parcel, the date of the sale of the parcel, the date of the entry of the order confirming the sale and shall contain specific allegations establishing the right of the person to redeem the parcel. Prior to the filing of the motion to redeem, the movant shall pay to the clerk of the court an amount equal to the total amount of delinquent taxes, penalty, interest, court costs, and interest on the entire purchase price paid by the purchaser of the parcel. The interest shall be at the rate of twelve percent (12%) per annum, which shall begin to accrue on the date the purchaser pays the purchase price to the clerk and continuing until the motion to redeem is filed. If the entire amount owing is not timely paid to the clerk or if the motion to redeem is not timely filed, the redemption shall fail.

(2) In any motion to enforce a right of redemption brought by a transferee against a tax sale purchaser or other interested party:

(A) The movant shall serve a copy of the motion to redeem upon the tax sale purchaser, each grantee of the tax sale purchaser's interest in the parcel, and all other interested persons as of the date the motion to redeem is filed, in the manner set forth in Rule 5 of the Tennessee Rules of Civil Procedure for pleadings not asserting new or additional claims for relief.

(B) The motion to redeem must be denied on the objection or response to the motion to redeem by the tax sale purchaser or any other interested party if it appears that the transferee is engaged in speculation or profiteering with respect to such right of redemption;

(C) Such speculation and profiteering is presumed if it appears that the transfer of the right of redemption was made for consideration in an amount less than the purchase price paid by the tax sale purchaser at the tax sale minus the amount the debtor would have been required to pay to redeem the property under this chapter; and

(D) If a motion to redeem by a transferee is denied under this subdivision (b)(2) based on a finding by the court of such speculation and profiteering, the court may award reasonable attorney's fees to the tax sale purchaser or any other interested party challenging the motion to redeem.

(3) Subdivision (b)(2) is intended to:

(A) Further the public policies of this state of protecting the interests of owners of real property subject to debt, protecting the integrity of the tax sale process, providing reliable tax sale titles to purchasers, and prohibiting the profiteering and speculation in rights of redemption; and

(B) Be remedial and construed to apply to any existing rights of redemption.

(c) Upon the filing of the motion to redeem and the payment of the required amount, the clerk shall within ten (10) days send a notice of the filing of the motion to redeem to the tax sale purchaser and each grantee of the tax sale purchaser's interest who has filed notice of the purchase and a mailing address with the clerk. The notice must be forwarded to the last known address of the addressee. The notice must state the amount paid at the time of the filing of the motion to redeem and refer the persons to this section.

(d) The purchaser may within thirty (30) days after the mailing of the notice of redemption, file a response seeking additional funds to be paid by the proposed redeemer to compensate the purchaser for amounts expended by the purchaser for the purposes set out in subsection (e). The response must specifically set out the basis for each category of additional funds claimed. The response may also allege that the motion to redeem was not properly or timely filed. If no response is timely filed, the court shall determine whether the redemption has been properly made, and if so, must cause an order to be entered declaring the parcel redeemed.

(e) Additional sums to be paid by the proposed redeemer at the demand of the purchaser, shall include the following:

(1) Additional ad valorem taxes, penalty, interest and court costs paid by the purchaser secured by a lien against the parcel, plus interest thereon at the rate set forth in subsection (b), accruing from the date of payment of the additional taxes by the purchaser until the date of payment by the proposed redeemer pursuant to order of the court;

(2) Reasonable payments made by the purchaser for insurance on the parcel and any improvements thereon;

(3) Reasonable cost paid by the purchaser to avoid permissive waste of the parcel;

(4) Reasonable expenses paid by the purchaser as a result of a judicial or administrative order or other official notice requiring the purchaser to immediately bring the property into compliance with applicable building code or zoning regulations;

(5) Reasonable payments by the purchaser for homeowner's association dues or obligations resulting from covenants running with the land which are secured by a lien against the parcel; and

(6) Additional interest at the rate set out in subsection (b), accruing from the date the motion to redeem was filed until the date the purchaser's response was filed. If the court determines that the purchaser has not delayed consideration of the motion to redeem and that any response filed by the purchaser for additional funds was based on a reasonable expectation that the expenditures of the purchaser were reimbursable pursuant to this section, then the court may require the proposed redeemer to also pay additional interest at the same rate, accruing from the date the purchaser's response was filed until the date of such payment. If the court determines that disposition of a redemption motion has been unreasonably delayed, the court may decline or limit an award of additional interest under this subdivision (e)(6).

(f) Any additional funds ordered to be paid by the proposed redeemer under this section shall be paid to the clerk prior to the later of the following dates:

(1) The date of the expiration of the redemption period; or

(2) Thirty (30) days after the entry of the order allowing additional funds.

(g) If the proposed redeemer timely pays the full amount of any additional funds ordered by the court, the court shall declare that the property has been redeemed.

(h) If the proposed redeemer fails to timely pay the full amount of any additional funds ordered by the court, the redemption shall fail and any funds paid by the proposed redeemer shall be refunded to him less the clerk's fee and any other court costs.

(i) In the event a person tenders the full amount owing in the proceeding at a time after the date of sale and prior to the entry of an order confirming the sale, the person shall also pay interest computed as established by subsection (b) on the total purchase price paid by the purchaser.

(j) The court in which the proceedings are pending may order that any proposed redeemer shall also pay to the clerk the amount necessary to record any orders of the court in the office of the register of deeds. Such payment may be required to be paid upon the filing of the motion to redeem or upon determining whether any additional funds are to be allowed.

(k) Upon any order pertaining to redemption becoming final, the clerk shall make such disbursements as are provided in the order.

(l) In the event the court directs the delinquent tax attorney or an attorney ad litem to participate in the redemption portion of the proceedings as an assistance to the court, the court may allow a reasonable attorneys fee to be paid by either the movant or the purchaser as directed by the court.

(m) In the event all parties to the action waive their right to appeal all issues in the cause, the clerk shall immediately disburse all amounts owing.

(n) Upon entry of an order of the court declaring that the redemption is complete, title to the parcel shall be divested out of the purchaser, and the clerk shall promptly refund the purchase money and pay all sums due to the purchaser under this section. The interests of the taxpayer and other interested parties, or their successors in interest, shall be restored to that state which existed as of the date of entry of the order confirming the sale. Any lienholder who redeems the parcel may thereafter proceed to foreclose upon the parcel or otherwise enforce such lien.

(o) During the redemption period, the purchaser shall have no obligation to purchase insurance on the parcel and shall not be liable to a person redeeming the parcel for damages to the parcel during such redemption period unless such damages are directly caused by intentional acts of the purchaser. This subsection (o) is intended to be procedural and remedial in application and is made applicable retroactively to the extent allowed by law.

(p) During the redemption period and thereafter, a taxing entity which has purchased a parcel pursuant to § 67-5-2501 shall have no obligation to preserve the value of the parcel. This subsection (p) is intended to be procedural and remedial in application and is made applicable retroactively to the extent allowed by law.

History

Acts 2014, ch. 883, § 17; 2015, ch. 414, §§ 18-24; 2015, ch. 486, § 1; 2017, ch. 299, §§ 16-18; 2018, ch. 778, § 1; 2019, ch. 170, § 7; 2024, ch. 967, §§ 25-28.

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Tennessee Code Table of Contents PAW- ET TABLE OF CONTENTS Title 67 Taxes And Licenses Chapter 5 Property Taxes Part 27 Redemption

67-5-2702. Motion setting forth claim to excess sale proceeds — Service of motion — Hearing on motion — Recovery of excess proceeds paid in error.

(a) Following entry of the order of confirmation of sale, any interested person, as defined in this chapter, may file a motion with the court requesting disbursement of any excess sale proceeds pursuant to this section.

(b) A copy of such motion shall be served, in the manner provided by the Tennessee Rules of Civil Procedure for motions not asserting new or additional claims for relief, on all interested persons as of the date of the filing of such motion, no later than thirty (30) days prior to the hearing date of the motion.

(c) At the hearing, the court shall order that any remaining redemption period shall be terminated as to the movant and as to any other person entitled to redeem property who consents to such termination as evidenced by their signature on such order, and any excess proceeds be paid according to the following priorities to each party that establishes its claim to the proceeds:

(1) To the tax entity or entities prosecuting the delinquent tax sale, for any remaining or subsequent outstanding taxes that are a lien against the property;

(2) To any lienholder, private or public, holding a claim against the property at the time of the tax sale, for the amount proven to be due under such lien, in accordance with priorities established by applicable law;

(3) To any lienholder, private or public, holding a claim against the property arising after the tax sale, for the amount proven to be due under such lien, in accordance with priorities established by applicable law;

(4) To any taxpayer, according to such taxpayer's interest at the time of the tax sale; provided, that such taxpayer was a defendant in the underlying action, or acquired by will or intestate succession the interest in the property of a former taxpayer who was a defendant in the underlying action; and

(5) Any remaining excess proceeds shall be subject to the Uniform Unclaimed Property Act, compiled in title 66, chapter 29, part 1. A motion for excess proceeds may be filed in the court in which the proceeding is pending until such time as the funds are actually forwarded to the state pursuant to the Uniform Unclaimed Property Act. The presumption of abandonment shall not arise until the final determination of all filed motions for redemption and excess proceeds or one (1) year following the expiration of the redemption period for that parcel, whichever is later.

(d) A person who claims to be the owner of an interest in a parcel, which is the subject of a motion to claim any excess proceeds from a delinquent tax sale shall record the document effecting such ownership, or an abstract thereof, or an affidavit of heirship, in the office of the register of deeds for the county in which the parcel is located, prior to thirty (30) calendar days before the day on which the motion is scheduled to be heard. A person who fails to timely record such document shall not be entitled to notice of the motion to claim excess proceeds as referred to in subsection (a).

(e) In the event an interested person who failed to receive notice of the motion to claim excess proceeds, absent any fault on the interested person's part, claims that a person has received excess proceeds in error or in excess of the person's correct share to the detriment of the interested person, the interested person shall have a right of action against such person for the recovery of such excess proceeds as may have been paid in error. Such right of action shall be the exclusive remedy of such an interested person. In addition to any other available actions, the interested person may, by motion, seek relief from the order disbursing the excess proceeds, in the court in which the tax proceeding was filed. Neither the court clerk nor an attorney participating in a proceeding to determine distribution of excess proceeds pursuant to subsection (g) shall be liable for the failure of an interested person to receive notice of the proceeding or for any excess proceeds paid in error.

(f) For the purposes of this section, "in accordance with priorities established by applicable law" means that the priority of the interests in the parcel shall transfer to the proceeds from the sale of the parcel.

(g) In the event the court directs the delinquent tax attorney or an attorney ad litem to participate in the excess sale proceeds portion of the proceedings as an assistance to the court, the court may allow a reasonable attorney's fee to be assessed as directed by the court.

History

Acts 2014, ch. 883, § 18; 2015, ch. 414, §§ 25-28; 2017, ch. 457, §§ 2, 5; 2018, ch. 778, §§ 2, 3.

DEED INFORMATION

NAME OF PROPERTY PURCHASED: _____

MAP, GROUP, PARCEL NUMBER FOR PROPERTY: _____

YEAR PROPERTY PURCHASED FOR: _____

ENTITY SOLD FOR: COUNTY/CITY/BOTH _____

PURCHASER'S NAME: _____

PURCHASER'S ADDRESS: _____

PURCHASER'S PHONE: _____

NAME DEED TO BE MADE IN: _____

ADDRESS FOR BILLING OF TAXES: _____

SIGNATURE OF PURCHASER

DATE