

SENATE BILL 484

By Finney R.

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 5, relative to property taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-2504(d), is amended by deleting the subsection in its entirety and by substituting instead the following language:

(d) No suit shall be commenced in any court of the state to invalidate any tax title to land three (3) years from the date the taxes first became delinquent. This provision does not prevent a purchaser of the property at a delinquent tax sale from filing a quiet title action immediately upon the expiration of the period of redemption provided in §67-5-2702.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.