

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**SB 2037 - HB 1990**

March 3, 2009

**SUMMARY OF BILL:** Makes changes relative to delinquent property taxes, including removing the exemption for Lake County regarding publishing notice of intent to file suit for delinquent property taxes in the newspaper or on the courthouse door, adding language that failure of the trustee to publish notice of intent is not a defense to any suit for tax collection, and requiring a property owner who redeems their property to reimburse any current or delinquent property taxes paid by the purchaser of the property.

**ESTIMATED FISCAL IMPACT:**

**Increase Local Expenditures – Not Significant**

Assumption:

- Any increase in local expenditures for Lake County to publish notice is estimated to be not significant.

**CERTIFICATION:**

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in cursive script that reads "James W. White".

James W. White, Executive Director

/kmc