

This year, the delinquent tax attorney has received the tax roll in the middle of January for delinquent unpaid taxes for 2022 and prior.

- By the end of January, the first letter will be sent to delinquent taxpayers. This is one of the initial steps taken by the delinquent tax attorney and marks the beginning of additional costs.
- It is the delinquent taxpayer who is assessed all the cost of collection. The entire process of tax collection is designed to incentivize prompt payment of taxes when due and to discourage any tendency for persons to "borrow" from their tax obligation by delaying payment. City taxes are due on the first day of November of each year. On the first day of December, a 2% penalty is added to the base tax amount. On the first day of January, another 2% penalty is added to the base tax amount and every month thereafter, an additional 1% penalty is added to the base tax amount due. The second calendar year after the taxes become due the costs of collection begin to be added to the monthly penalty.
- There are several steps to be taken in the collection process by the delinquent tax attorney. The process of confirming all the actual owners of property through an examination of the recorded deeds and other instruments has already begun. There is an initial sort between vacant parcels and improved parcels, and a determination is made whether the improved parcels are occupied. A search is made for any probate record, obituaries and even an internet search to determine whether the delinquent taxpayer may be deceased and if so, for potential heirs. A search of bankruptcy filings is also made to confirm that those delinquent tax accounts are properly designated as being under the jurisdiction of the Bankruptcy Court.
- By the beginning of March, a formal notice to delinquent taxpayers will be published in the Kingsport Times-News newspaper. About a month later, the suit will be filed. A deputy sheriff, constable or process server will personally serve a formal notice upon each delinquent taxpayer. Failing to pay taxes as soon as possible will result in additional costs to the Delinquent Taxpayer at each step of the process.
- Ultimately, any remaining delinquent tax properties will be sold at a public auction to be held sometime in the latter part of the year. Another notice announcing the sale will be published in the Kingsport Times-News newspaper.
- In order to promote equality and uniformity of taxation, no person has the power or authority to waive property taxes, penalties, interest or costs. The obvious reason behind such laws is that waiving penalties and costs, in effect, rewards taxpayers who do not pay taxes on a timely basis.
- The State of Tennessee offers taxpayer assistance with a tax relief program. This program reimburses certain homeowners who meet the legal requirements a part of the property taxes paid. It's designed to help the elderly or disabled citizen, as well as those with a total and permanent disability rating from a service-connected disability.

For more information on this program, please visit the Kingsport Customer Service Department or call 423-229-9418. Residents can also visit the State of Tennessee website, [www.tn.gov](http://www.tn.gov), or call the local county trustee's office in Blountville or Rogersville.