

Delinquent Tax Information

- Taxes become delinquent as of December 1st every year.
- On December 1st penalty of 2% of the base tax amount will be added.
- On January 1st another 2% penalty is applied to the base tax amount.
- Each month after an additional 1% penalty is added based on the base tax amount.

Once penalties and fees are applied to taxes no one has the ability to waive or change them. This is to ensure that taxes are fair and consistent for everyone. It is the delinquent taxpayer who is assessed all the cost of collection.

When payments are made on delinquent taxes it is applied to penalties first. All prior year's taxes must be paid in full before payments can be made on current year taxes.

About the Collection process

- We carry the tax bills for 16 months in office.
- After 13 months any unpaid amounts are placed on delinquent tax roll. (example; tax year 2024 still unpaid as of 12/31/25)
- The process of turning over prior year taxes to chancery court starts in January.
- There are several steps to this process.
- Additional fees will be added once this process is started.

What to expect during the collection process.

- In January after the delinquent tax roll is created it is turned over to the Delinquent Tax Attorney.
- Once given to the tax attorney the 10% collection fee is added to the unpaid prior year tax amounts.
- By the end of January, the first letter should have been received by delinquent taxpayers.
- In February the Final letter will be sent to any remaining delinquent taxpayers. This letter provides the final day to pay by in office, before turned over to chancery court.

- At the end of February, a list is provided to the Kingsport Times-News newspaper. That is to be published the first weekend in March.
- This is to serve as a formal notice to the delinquent taxpayers.
- Publication cost will apply the following Monday.
- Once published in the newspaper, payments can only be made in person or mailed in. Due to the publication fees that have to be manually added based on the cost calculations.
- At the end of March the remaining unpaid taxes are sent over to chancery court.
- About a month later, a summon letter will go out by a process server as a formal notice.
- Failure to pay will ultimately result in property being sold at public auction.
- Another notice announcing the sale will be published in the Kingsport Times-News Newspaper.

Important 2024 Delinquent Taxes Dates.

- The delinquent tax roll has been turned over to tax attorney for 2024 and prior year taxes. As of January 14, 2026.
- The first letter should have been received by the end of January 2026.
- The 10% collection fee was added as of January 14, 2026.
- Final Letter was mailed February 13, 2026.
- Kingsport Times-News newspaper published the delinquent tax roll in the Weekender edition on February 28, 2026.
- Last day to pay is March 27, 2026.