

FILED

IN THE CHANCERY COURT FOR KNOX COUNTY, TENNESSEE

2021 MAR -5 PM 1:18

KNOX COUNTY, TENNESSEE,)
in its own behalf and for)
the use and benefit of the)
STATE OF TENNESSEE)

HOWARD G. HOGAN

Plaintiff,

vs.

Civil Docket No. 201957-2

Defendants.

COMPLAINT
FOR COLLECTION OF DELINQUENT PROPERTY TAXES

COMES Plaintiff, Knox County, Tennessee, by and through the undersigned counsel, and for its complaint to collect real and personal property taxes would show the Court as follows:

PARTIES

1. Knox County is a political subdivision of the State of Tennessee.
2. The Defendants named in the Certified Delinquent Tax Roll, attached as "Exhibit A" (the "Defendants"), own taxable real or personal property located in Knox County, Tennessee.

JURISDICTION AND VENUE

3. The Knox County Chancery Court has jurisdiction over the subject matter of this action pursuant to Tenn. Code Ann. §67-5-2405.
4. Venue is proper in the Knox County Chancery Court because the tax liens sought to be enforced secure *ad valorem* real and personal property taxes owed to Knox County, Tennessee.

CAUSE OF ACTION

5. This is a cause of action to enforce the lien established by Tenn. Code Ann. §67-5-2101, *et seq.*, upon real and personal property securing taxes owed to Knox County, Tennessee, for tax year 2019.

6. In addition to enforcement of the lien on property, this action seeks to collect such taxes as a personal debt of the property owner or property owners.

7. A Certified Delinquent Tax Roll is attached as “Exhibit A.” Pursuant to Tenn. Code Ann. §67-5-2423, the Knox County Trustee prepared the Certified Delinquent Tax Roll to establish that the underlying tax assessment has become conclusively established pursuant to Tenn. Code Ann. §67-5-1329 or §67-5-1401, that each person charged with a duty relating to the imposition of the tax has complied with all requirements of law, and that the tax, including all applicable penalties, interest, costs, and fees, remains due and owing, and constitutes a good and valid lien on the subject property, as well as a personal liability of the taxpayer.


8. “Exhibit A” identifies the property subject to the lien for property tax, the owner of the property, and the amount of delinquent tax owed. Knox County maintains public records that describe the tax delinquent properties in further detail.

9. Knox County, Tennessee, has a first priority lien securing payment of the taxes listed on “Exhibit A” and is entitled to an Order authorizing the sale of the property to satisfy the obligation to pay taxes.

10. Knox County is further entitled to a personal judgment against each property owner in the amount of the taxes, accrued penalties, interest, costs, fees, and other lawful charges.

WHEREFORE, PREMISES CONSIDERED, Plaintiff prays:

1. That the Clerk and Master file this Complaint without bond for costs and all Defendants named upon "Exhibit A" be made parties by service of Summons or other lawful means requiring them to appear and answer this Complaint.
2. That the Court consolidate this action with all other pending actions to collect property taxes.
3. That the Court order expenses such as title examination fees, extra publications, survey fees, environmental assessments and other necessary costs, be taxes as court costs of the tax suit.
4. That the Court hold all other proceedings necessary to sell the properties identified in Exhibit A for cash subject to the equity of redemption.
5. That the Court enter judgment for Knox County, Tennessee, and against each tax delinquent property owner personally in the amount of all taxes, interest, penalties, costs, fees, and other charges, lawfully accrued at the time of judgment.
6. That the Court apply sale proceeds as provided by law.
7. That the Court authorize appropriate correction of errors appearing in the descriptions of property, the names of parties, the amount stated to be due, or otherwise.
8. That the Court grant such special, general, or other relief as may be appropriate under the circumstances.



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