

## **“Whatcha Sellin?”-May 2024-Outline**

### **A. Types of sales**

1. A sale to satisfy the debts of a decedent.
2. A creditor files to satisfy a judgment or debt.
3. A partition action is filed in court for heirs.
4. When the clerk serves as a fiduciary.
5. Private Auctions
6. Surplus sales
7. Foreclosure sale

### **B. Similarities**

1. Petition or complaint is filed.
2. Service or Notice.
3. Answer or Default Judgment
4. Order to Sell
5. Legal Advertisement
6. Sale
7. Report
8. Order
9. Post Judgment Actions

### **C. Differences**

1. Delinquent Tax attorneys prepare notices
2. Service, length and method
3. GAL
4. Amount of Time to obtain service
5. Timing between a default judgment and an order to sell.
6. The legal publication
7. Sales
8. Reports
9. Order to confirm
10. Post Judgment Actions

# CHANCERY STATUTES

Accounting for Clerks	18-2-101, et seq. and 9-1-101, et seq.
Acts of Congress	28 USC 1738, 1739 & 32-5-107
Administrator Ad Litem	30-1-109
Adoption-Disclosure of Records	36-1-131, 36-1-138, 36-1-141
Adoption-copies to parties	36-1-120 (h)
Adult Protective Act	71-6-101 to 304
Annual Financial Report	5-8-505
Chancery Court	16-11-101, et seq.
Change of Name and Correction of Errors	29-8-101
Child Custody Determination	36-6-106
Child Support by Decree	36-5-101, et seq.
Child Support, duty of	34-1-102
Circuit and Criminal Court	16-10-101, et seq.
Clerk to pay all taxes at sales	26-5-108(a)
Clerk's Duties, oath, authority, etc. and Bond	18-1-101, et seq. and 18-2-201
Commission (of the Clerk) to take Deposition	24-9-104
Conservatorships AND Guardianships	34-1-101 to 131; 34-3-101 to 109
Contempt of Court	29-9-101 to 105
Courts	TCA Title 16
Data funds earmarked	8-21-401(j)(1)(2)
Destruction of Exhibits, etc	18-1-202(a)(1)
Divorce / Legal Separation Complaint Contents	36-4-106
Divorce-Child born following decree/presumption of parentage	36-2-304
Divorce-MDA	36-4-103
Divorce Mediation Requirement	36-4-131
Divorce-Parenting Education Seminar	36-6-408
Divorce Reconciliation	36-4-126
Divorce -Venue	36-4-105
Divorce and Separation Waiting Period	36-4-101 (15)(b)
Emancipation & Removal of Disability of Minors	16-11-109 & 29-31-101
Expunction-Divorce	36-4-127
Expunction -Order of Protection	40-32-101(a)(5) and (f)(1)(E)(v)
Filing Fees	8-21-401
Filing Fees for Archives	10-7-408
Financial Integrity Act of 1983	09-18-101, et seq.
Financial Records Privacy Act	45-10-101 to 118
Foreign Judgments	26-6-101, et seq.
Foreign Judgment in Child Support	36-5-2601, et seq.
Garnishment	26-2-201, et seq..
Income Wage Assignment (Mandatory)	36-5-101(c)(2)(A)(ii)
Internal Controls	9-18-102
Interpreter's Cost	TRCP 54.04 & TRE 604
Invest Public Funds	9-1-118(a)
Involuntary Commitment	33-6-309
Judge's Signature on Minutes	16-1-106
Judgment Lien	25-5-101, et seq.
Judgment Execution	26-1-101, et seq.
Judgment Execution Exemptions	26-2-101, et seq.
Judgment Execution in Aid of Execution	26-2-401, et seq.
Judgment Execution Levy	26-3-101, et seq.
Judgment Lawsuit subjecting Real Property	26-4-101, et seq.
Judgment Levy Publication	26-5-101
Judgement Renewal	28-3-110(a)(2), TRCP 69.04

Judgment Revival	25-4-101
Legal Separation	36-4-102
Letter of Agreement	8-20-101(c)(1)
Lien, unlawful against clerk	39-17-117
Litigation Tax (imposed)	67-4-602
Litigation Tax Collection and not a part of costs	67-4-603 & 67-4-603(c)
Litigation Tax fee of 5% retained by collector	67-4-602(f)(2)
Litigation Tax- liability if not collected	67-4-605(c)
Master's Report	TRCP 53.04
Mineral Rights	66-5-108
Minor's Funds under 25K	34-1-104 (b)
Muniment of Title	32-2-111
Notes held by the Court	Gibson's 18.07
Orders of Protection Forms-clerk to have & assist, no fees	36-30-104; 36-3-617
Pauper's Oath	20-12-127
Partition Suits (In Kind)	29-27-101, et seq.
Partition Suits (Sale for Division)	29-27-201, et seq.
Personnel Policies	5-23-101, et seq.
Power of Attorney	34-6-101 to 310
Process by Publication	Gibson's 8.12
Public Guardianships for Elderly	34-7-101 to 105
Receiverships	Gibson's Chapter 24
Reconciliation	36-4-126
Registration of Custody Order from Foreign Country	36-6-208 and 36-6-229
Relocation of Parent	36-6-108
Remove Disability of Minority	29-31-101 to 29-31-105
Reopening of bidding (10%Rule)	35-5-110
Residency Requirements	36-4-104
Salaries of Officials	8-24-102
Sales in Chancery, in multiple counties and encumbrances	29-27-201, et seq., Gibson's Chapter 18
Sale location when sold by Auctioneer	35-5-112 (b)
Sale Publication-to make commercially reasonable (same as levy)	26-5-101& 35-5-101 for specifics on ad
Sale reopened bids	35-5-110
Sale time requirements	35-5-109
Selling of Land, venue	16-1-107, 16-1-114 & 30-2-403
Service by Secretary of State	20-2-215
Service, Personal-dispensed with	21-1-203
Special Commissioners	8-21-801, et seq, Gibson's Ch. 18; TRCP 53
Special Commissioner, Judgment against	25-3-112
Special Commissioner's Deed	Gibson's 19.05
Special Commissioner's Fees	8-21-401(i)(7)
Sp. Comm. Report to be sent out 10 days before confirmation	TRCP 53.04 (2)
State Limitations on Payment of costs	8-21-401 (l) & 8-21-901(b)
Subpoenas	TRCP 45
Treasurer of State to Receive (see Escheat at 31-6-101)	30-2-702 & 66-29-101
UIFSA	36-5-2601, et seq.
Unclaimed Property Disposition-Courts	66-29-110, 113, 115
V.A. Guardianship (UVGA)	34-5-101 to 122
Witness Compensation	24-4-101
Writ of Certiorari	27-8-101, et seq.
Writ of Mandamus	29-25-01, et seq.
Writ of Possession	Gibson's 19.10
Writ of Sequestration	Gibson's 19.15

Other references/Personal Representative **IRS Forms:** Form 56-Notice of Fiduciary Relationship-should be sent in soon after appointment; Form 4810-make a request for a prompt assessment of taxes when return is filed Form 5495-request for personal representative to be discharged from liability after return is filed

# TAX STATUTES:

ADDITIONAL COSTS ON DELINQUENT TAXES	67-5-2410(d)-title exam, etc.
ATTORNEY, DELINQUENT, SELECTION	67-5-2404(a) (1)
ATTORNEY TO RECEIVE 10%(filing) and sale proceeds	67-5-2506(3) and 67-5-2501(3)
BIDDERS CAN'T BE OWNERS/ HAVE INTEREST-CJS taxation 890(1954)	&Salts vs Salts 190 SW 2d 188 (1945)
CLERK TO BRING TAXES CURRENT AT SALE	67-5-2409(b) & 67-5-2506
CLERK COMPENSATION FOR DISPURSEMENT OF FUNDS	67-5-2421
CLERK'S <b>NOT</b> TO PREPARE DOCUMENTS	67-5-2410(e)
CLERK SHALL ISSUE PROCESS ON ALL DEFENDANTS, FORTHWITH	TRCP 4.01
CLERK MAY COLLECT MUNICIAPAL LIENS WITH TAXES	13-21-103 (6)
CLERK TO BID ON PROPERTY AT TAX SALE FOR ENTITIES	67-5-2501(a)(2)
COLLECTION OF TAXES BY TRUSTEE UNTIL SUIT IS FILED	67-5-2008
COLLECTION OF TAXES BY GARNISHMENT	67-5-2004
CONSOLIDATION OF TAX SUITS, COMPULSORY	67-5-2409
COSTS PER PARCEL, ETC. (44.00)	08-21-401(f) and (c)(8)(add'l notice)
COUNTY, CITY, ETC. TO PAY FOR TAXES BID IN BY CLERK	67-5-2510
COURT'S AUTHORITY TO RENDER JUDGMENTS	67-5-2419
DAMAGES DURING REDEMPTION	67-5-2701(n)
DEEDS (1 YR TO VOID/ 3 YRS FROM CONFIRMATION)	67-5-2504
DEFAULT JUDGMENTS IN TAX CASES	67-5-2418
DEL. COLLECTION BY TRUSTEE ON PP & ATTY TO FILE	67-5-2003 and 67-5-2003 (g)
DISMISSAL OF TAXES AFTER 10 YEARS & PAYMENT	67-5-1806 & 67-5-2411
DISMISSAL OF PERSONAL PROPERTY TAXES	67-5-2801 (d)
ENVIRONMENTAL RISK	67-5-2501(a)(2)
EXCESS FUNDS-MOTION and PRIORITY	67-5-2702
EXEMPTION FROM TAXATION (GOVERNMENT)	67-5-2509
FEES AND DUTIES OF CLERK	67-5-2410
FEES FOR TAXES WHEN ORDERED TO SELL (100.00 PER PAR)	08-21-401(f)
FILE SUIT IN COURT and PROSECUTION A PRIORITY	67-5-2405 and 67-5-2405 (c)
GAL appointment	67-5-2405(e)(1)
GARNISHMENT COLLECTION OF TAXES	67-5-2004
INTEREST ON UNDISPUTED TAXES	67-5-2010
INTERESTED PARTY OR OWNER	67-5-2502(C)(1)(B)
JUDGMENTS ON PERSONAL PROPERTY TAXES	67-5-2003(g)
LIEN OF TAXES,DEBT OF OWNER & SUBJECT TO LIEN	67-5-2101(a) & (b); 67-5-2102
LIST FROM COURT, IF REQUESTED BY TRUSTEE	67-5-2403
LIST FROM TRUSTEE TO ATTORNEY TO FILE SUIT	67-5-2404
NOTICE OF SALE OF LAND and EXCESS FUNDS	67-5-2502 AND 67-5-2502(a)(3)
NOTICE TO PURCHASER ON REDEMPTION	67-5-2704
NOTICE TO TAXPAYER OF SUIT AND SERVICE	67-5-2415
PARTIAL PAYMENTS TO TRUSTEE	67-5-1801(e)(1)
PERSONAL PROP TAXES subject to taxation	67-5-101
POSSESSION PENDING REDEMPTION	67-5-2503
PUBLIC UTILITIES	67-5-1301
QUIET TITLE-IN REM ACTION	29-29-101,102, & 103
RECORD SEARCH BY ATTORNEY & FEE	67-5-2502(c) & 67-5-2502(c) (2)
REDEMPTION PROCESS	67-5-2701-2707 AND 67-5-2502
REDEMPTION BEFORE ORDER of CONFIRMATION ENTERED	67-5-2701(i)
REPORT OF SALE TO BE FILED & RECORDED	67-5-2501 (c)(1) and (2)
SALE OF LAND(in person and electronic)	67-5-2501(a)(1)
SALE OF LAND FOR COUNTY TAXES ONLY & County Purchaser	67-5-2506 & 67-5-2507
SERVICE OF PROCESS	67-5-2415(f)
SHERIFF'S FEES FOR SERVICE OF DEL. TAX SUMMONS	67-5-2410(c)(1)
TAX SUIT SUBJECT OF T.R.C.P.	67-5-2414
TAXPAYER TO NOTIFY ASSESSOR OF NAME AND ADDRESS	67-5-2502(b)
TAXPAYER TO NOTIFY OF BUSINESS TERMINATION	67-5-513
TENNCARE-OBLIGATION OF ATTORNEY TO NOTIFY	67-5-2502(c)(1)(B)
TRANSFER OF INTEREST DURING REDEMPTION	67-5-2706
WAIVERS OF PERSONAL, REAL AND AT RISK TAXES	67-5-2801, 67-5-2803 & 67-5-2802
WITHDRAWAL OF A PARCEL FROM THE SALE	67-5-2502(a)(6)
WRIT OF POSSESSION-TAX SALE	67-5-2503