

Delinquent Tax Sale Information

The Cocke County Circuit Court generally holds a tax sale every other year for delinquent property taxes owed to Cocke County and the City of Newport. The property is sold at public auction, which takes place at the County Courthouse. You or a representative must be present to bid. There is no need to register in advance. You will register in person on the day of the sale.

When a sale date has been determined, the sale information will be added to this website. It is usually posted about a month before the sale.

We require cash, cashier's check, money order, or credit/debit card the day of the sale.

No financing is available. The sale is advertised in the Newport Plain Talk.

The opening bid is the total amount of taxes, penalties and interest, attorney's fees, court costs, postage, and publication costs due in this office. The exact amount due may be obtained from the Circuit Court Office at (423)623.6124 after the sale advertisement has been run. If there are city taxes or county taxes due that have not been turned over to the Circuit Court Office, they will need to be paid at the County Trustee's Office or The City of Newport. Those taxes are the responsibility of the purchaser and should be paid as soon as possible.

The property is sold "as is". A title search is done, but no one from this office or the County Tax attorney's office views the property prior to the sale. It is your responsibility to research the property before bidding.

The sale is not complete until the Judge signs the Decree Confirming Sale.

After the sale a person who is entitled to redeem may redeem the property from the purchaser within (1) one year from the date of the Decree Confirming Sale pursuant to T.C.A. §67-5-2701(b). The purchaser will be refunded the purchase price plus 12% per annum, which shall begin to accrue on the date the purchaser pays the purchase price to the clerk and continuing until the motion to redeem is filed. The purchaser will also be reimbursed for any taxes that have been paid since the sale and any additional funds, at the purchaser's demand, as set forth in T.C.A. §67-5-2701(e). We advise that no improvements be made on the property during that year, because you may not be reimbursed for your investment.

THIS INFORMATION IS INTENDED TO PROVIDE INFORMATION AND SHOULD NOT BE RELIED UPON AS LEGAL ADVICE. PLEASE CONSULT AN ATTORNEY REGARDING LEGAL QUESTIONS OR CHANGES IN THE LAW.

FREQUENTLY ASKED QUESTIONS

WHEN ARE TAXES TURNED OVER TO THE CIRCUIT COURT FOR COLLECTION?

One year following delinquency. For example, the 2011 taxes were originally billed in October, 2011 and became delinquent on March 1, 2012. They will be filed with our office by April 1, 2013.

WHAT FEES ARE ADDED WHEN TAXES ARE FILED IN CIRCUIT COURT?

Court costs of \$44.00, a 10% attorney fee (of the base tax), and Notice of Reference (Title Search) \$98.00 are added on the date of filing. Penalty and interest continue to accrue in the amount of 1.5% (of the base tax) per month. Additional costs will be added when suit is filed with the court (Example -2020 Taxes – Billed in Fall of 2020 due by 02.28.2021 (without interest or penalty) \$10.00 Base Tax - \$0.15 per month for 13 months \$1.80 (March 2021 – March 2022) = \$11.80 would be the amount that would be sent to Circuit Court on April 1, 2022. When filed with the Court 10% of the base tax of \$10.00 which would be \$0.10 (Attorney's Fee) \$44.00 (Clerks Fee) and Order of Reference (Title Search) \$98.00 will automatically be added when the taxes are filed with Circuit Court. Thus a \$10.00 Base Tax for 2020 would now be \$10.00 + \$1.80 + \$0.15 (April Interest) + \$0.10 + \$44.00 + \$98.00 = \$154.05 for the April 2022 amount. The .15 monthly per month will continue to accrue each month until the date of the sale or until paid. Certified mailings and regular mailings, Non-Resident Notice (ran in the newspaper – amount divided by number of parcels that are still due, will be added to the parcels), and Default Judgment Fee \$100.00 per parcel. These costs will be added as they are billed before the tax sale.

WHAT IS THE MAILING ADDRESS FOR PAYING DELINQUENT TAXES?

Cocke County Circuit Court
111 Court Avenue, Room 201
Newport, Tennessee 37821

Please include your parcel and name taxes are in on any Cashier's Check or Money Order sent in via mail.

Does Circuit Court also collect city taxes?

Yes, we collect delinquent taxes for the City of Newport.

Does Circuit Court handle foreclosures?

No, foreclosures are not handled by the court system. You will need to contact the mortgage company involved.

How late do the taxes have to be before they can be sold?

Once the taxes are filed in Circuit Court, action may begin to sell the property. We usually have a tax sale every other year. (Usually odd years.)

I am interested in purchasing property at the tax sale. How can I be notified of tax sales?

- (1) Call Circuit Court at 423.623.6124 and ask for the person that takes care of delinquent taxes to be added to our email notification list
- (2) Call Circuit Court at 423.623.6124 and ask for the person that takes care of delinquent taxes to be added to our mail notification list.
- (3) The information will also be posted on circuit courts web site cockecircuit.com approximately one month before the sale.
- (4) The list published on the website will be updated once a week (on Friday) until the date of the sale.

Can I purchase property for back taxes over the counter?

No, not in Tennessee. You must attend the tax sale.

I received a bill for delinquent personal property taxes, but I am no longer in business. Am I responsible for them?

If you were in business as of January 1st of that tax year, you are responsible for them. You must notify the tax assessor's office 423.623.7024, when you close your business to keep from being assessed each year.

What happens to property that does not sell at the tax sale?

The county purchases the property and holds it in inventory for the redemption period. After that point, the county will either use or re-auction the property. For a current listing of these properties from the delinquent tax sale, please contact the County Mayor's Office at 423.623.8791 or the County Tax Attorney at 423.623.7271.

May I make partial payments on taxes filed in Circuit Court?

No. there is no statute allowing this office to accept partial payments.

Can I view / pay my delinquent taxes online?

No. however, you may call Circuit Court at 423.623.6124 and we can give you amount that is currently due and you may pay over the phone via credit/debit card.

Again, **we do not take personal check**. We accept Money Orders, Cashier's Checks, Credit/Debit Cards (3.39% fee +.45 transaction fee), and Cash.