

City	Title	Respondent Email	Does your city pursue the collection of delinquent property taxes separate from the county? Q1	Does your city hold a joint city/county tax sale? Q2	Who sets the opening bid? Q3	Other comments Q3	Who is the property deeded to if no 3rd party purchases at the tax sale? Q4	Does the city cut a check to the county for outstanding taxes and interest at the tax sale? Q5	Does the city accept ownership of all properties not purchased at the tax sale? Q6	Does the city keep the outstanding taxes and interest on their books as a receivable? Q7	Once a property is acquired at tax sale by the city, does the legislative body approve selling the parcel for less than the taxes and interest owed by the previous owners? Q8	Other comments Q8
Chattanooga	Finance Officer	dmdison@chattanooga.gov	Yes	Yes	Other	Both City and county to include City municipal liens	Property deeded to City and County as joint owners	No	Yes	No	Yes	
Columbia	Chief Finance Officer/Assistant City Manager	tjablonski@columbiatn.com	Yes	Yes	Other		IF NO BIDS RECEIVED IT IS AUTOMATICALLY BID INTO THE CITY(IF PROPERTY IS IN THE CITY LIMITS/COUNTY AND IF OWNER DOESN'T REDEEM IN A YEAR, THEN IT WOULD BE DEEDED TO CITY/COUNTY, WHO EVER PROPERTY WAS BID TO AT THE TIME OF THE SALE.	Yes	Yes	No	Yes	
Germantown	Budget & Financial Services Director	aroyals@germantown-tn.gov	No	Yes	County		I do not know - Shelby County handles tax sales for	No	No	Yes	Other	The City does not acquire property.
Johnson City	Finance Director	janetj@johnsoncitytn.org	No	Yes	County		Deeded to the County	No	No	Yes	Other	We have only done this once, at the request of a non-profit who purchased the property.
Knoxville	Finance Director	jjork@cityofknoxville.org	Yes									
Memphis	Chief Financial Officer	shirley.ford@memphistn.gov		Yes	County		County land bank	No	Yes	No	Yes	
Nashville	Finance Director	talia.lomaxodneal@nashville.gov	No	Yes	City		The City acquires the property as a 'back tax' property.	No	Yes	No	No	