

67-4-215. Distress warrants. —

(a) A local collector has the power to issue a distress warrant for taxes collectible by the local collector.

(b) Prior to the issuance of a distress warrant, the local collector shall give not less than ten (10) days' written notice to the taxpayer by either:

(1) Delivering such notice in person;

(2) Leaving such notice at the dwelling place or usual place of business of the taxpayer; or

(3) By mailing such notice to the taxpayer's last known address.

(c) (1) The sheriff into whose hands such distress warrant may come, or the sheriff's deputy, may execute the distress warrant by distraint and sale of personal property belonging to such delinquent taxpayer, and the proceedings in respect to the distress warrant shall be the same as are provided by law for proceedings under execution at law from a court of record; and the executing officer shall be entitled to the same fees, commissions and the necessary expense of removing and keeping property distrained as in case of an execution from a court of record.

(2) If the officer cannot find personal property to satisfy the distress warrant, the officer may levy the distress warrant upon any real estate in the officer's county belonging to such delinquent taxpayer. If levied on land, the distress warrant, together with the officer's return on the warrant, shall be returned to the circuit court of the county in which the land lies, and the land shall be condemned and sold under the orders of the circuit court, in the same manner as in case of a levy on land of an execution issued by a general sessions court. Suit or suits may be brought, if necessary.

(d) If any sheriff willfully fails, refuses or neglects to execute any distress warrant directed to the sheriff within the time provided in this part, the official bond of such sheriff shall be liable for the tax, penalty, interest, and cost due by the taxpayer, and, on complaint of any proper officer, this penalty shall be enforced by the attorney general and reporter in any manner permitted by law.

[Acts 1937, ch. 108, art. 3, §§ 5, 13; C. Supp. 1950, §§ 1248.8, 1248.16 (Williams, §§ 1248.141, 1248.142g); Acts 1978, ch. 839, § 20; impl. am. Acts 1979, ch. 68, § 3; T.C.A. (orig. ed.), §§ 67-4325 — 67-4327; Acts 1987, ch. 346, § 2.]