

DAVID LENOIR
 SHELBY COUNTY TRUSTEE
 www.shelbycountytrustee.com
 (901) 432-4829



Collecting for: **Arlington | Bartlett | Collierville | Germantown | Lakeland | Memphis | Millington**

PARCEL #	TAXING AUTHORITY	REASON FOR NOTICE
047-0700-0-00040-0	Shelby County - N	Delinquent Notice



*****AUTO**5-DIGIT 38114 34 21
 MCCASKILL ODIS B & HATTIE J
 2672 FIZER RD
 MEMPHIS, TN 38114

Lot Size: 50 X 198
 Lot No.: E PT 25

Acres: 0.227

Classification: Residential

Location: 2672 FIZER

Subdivision: BARRON HEIGHTS

Tax Relief and Tax Freeze benefits may be available for taxpayers 65 and older

PROPERTY TAX NOTICE

Year	Assessed Value	Tax Rate	Base Tax	Int & Pen	Court	Atty	Misc	Balance Due
2011	10,400	4.02	249.43	33.66	44.00	24.94	20.00	372.03
2012	10,400	4.02	418.08	12.54	0.00	0.00	0.00	430.62

IF PAID BY APRIL 30, 2013 TOTAL AMOUNT DUE IS: \$ 802.65

THIS IS A COURTESY NOTICE TO WARN OF UPCOMING LEGAL JUDGEMENT! Your 2011 and/or prior realty taxes were included in a lawsuit filed in the Shelby County Chancery Court under T.R.D. 9492-1 on March 21, 2013. A Summons to appear in court will be issued. To be dismissed from this lawsuit and avoid issuance of the summons, you must pay your taxes! If your taxes remain unpaid after the summons is issued, a judgement will be entered causing your delinquent status to be sent to a credit reporting agency and this office to pursue further legal action.

For receipt information, please refer to back of notice.

047-0700-0-00040-0

Mail bottom portion with your payment

DIV Apr 4 2013

Due Date: 04/30/2013

MCCASKILL ODIS B & HATTIE J
 2672 FIZER RD
 MEMPHIS, TN 38114

Enter address change here:

Name: _____

Address: _____

City: _____ State: _____

Zip: _____ Phone: _____

Changes require a signature of all owners

Signature _____

Signature _____

Year	Balance Due
2011	372.03
2012	430.62
Total:	\$ 802.65

DO NOT WRITE BELOW THIS LINE

ENTER AMOUNT PAID

NOTICE: Checks submitted for payment may be converted to electronic transactions.

Make check or money order payable to:

DAVID LENOIR
 SHELBY COUNTY TRUSTEE
 PO Box 2751
 Memphis, TN 38101-2751

DO NOT FOLD, STAPLE OR TAPE

2012

04707000 000400 2011 N 00000000 0000037203 0

**PAYMENT LOCATIONS
YEAR-ROUND OFFICES:**

MAIN OFFICE— NEW LOCATION Shelby County Trustee 157 Poplar, 2nd Floor Monday-Friday 8:00 a.m.—4:30 p.m.	ARLINGTON Arlington Town Hall 5854 Airline Rd Monday-Thursday 9:00 a.m.—4:00 p.m. Friday 9:00 a.m.—3:00 p.m.	MILLINGTON Millington City Hall 7930 Nelson St Monday-Friday 8:00 a.m.—4:30 p.m.
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SEASONAL OFFICES (Oct. 1, 2012—Feb. 28, 2013)

GERMANTOWN (Monday) Germantown City Hall 1930 S Germantown Rd 8:00 a.m.—1:00 p.m. 2:00 p.m.—4:30 p.m.	WHITEHAVEN (Tuesday) Regions Bank Shelby Dr at Elvis Presley 1190 E Shelby Dr 9:00 a.m.—1:00 p.m. 2:00 p.m.—4:00 p.m.
BARTLETT (Wednesday & Friday) Bartlett City Hall 6400 Stage Rd 8:00 a.m.—1:00 p.m. 2:00 p.m.—4:30 p.m.	COLLIERVILLE (Thursday) Collierville Town Hall 500 Poplar View Parkway 9:00 a.m.—1:00 p.m. 2:00 p.m.—4:00 p.m.

**PAYMENT KIOSK LOCATIONS
AVAILABLE YEAR-ROUND**

TRUSTEE LOCATIONS: BANK OF AMERICA LOCATIONS:

TRUSTEE MAIN OFFICE 157 Poplar, 2nd Floor	3945 Park Avenue
ARLINGTON TOWN HALL	6060 Poplar Avenue Suite 100
BARTLETT CITY HALL	4750 Summer Avenue
COLLIERVILLE TOWN HALL	6725 Winchester Road
GERMANTOWN CITY HALL	4350 Elvis Presley Blvd.
LAKELAND CITY HALL	1591 N Germantown Parkway
MEMPHIS CITY HALL	BANK OF BARTLETT LOCATIONS:
MILLINGTON CITY HALL	6281 Stage Road
SHELBY COUNTY CLERK'S OFFICE 1075 Mullins Station-West Wing 103	3691 Austin Peay Hwy.

★ ★ ★ ★ ★ **Important Information** ★ ★ ★ ★ ★

ASSESSMENT CHANGES—You will receive a notice of any change in your tax amount if the Shelby County Assessor or the Shelby County Board of Equalization adjusts the assessment on your property. If a mortgage company pays your real estate taxes, you should send any notice of additional tax due to your Mortgage Company and request immediate payment. The last day to appeal your assessment to the Shelby County Board of Equalization was June 30, 2012. For questions about assessments or the appeals process, contact the Assessor's office at 901-222-7300.

REFUNDS—Refunds will first be applied to any outstanding taxes. If no taxes are owed, a refund check will be mailed.

CHANGE OF OWNERSHIP—If you no longer own this property or operate this business, please notify us in writing at PO Box 2751, Memphis, TN 38101-2751. Include the new owner's name, address, and phone number, if known.

TAX RELIEF—The State of Tennessee makes funds available to assist taxpayers with property tax payments. You may qualify if: (a) you are 65 or older, a disabled citizen, a disabled veteran or the spouse of a soldier killed in action and (b) you reside in your own home. Total income of all owners, including spouse, must not exceed \$26,830 for 2011. New legislation requires the income of the applicant's spouse to be included, regardless of ownership. Documents must be submitted on a yearly basis.

TAX FREEZE—For new applicants, this program freezes the tax amount of a property at the 2012 level. To qualify for Tax Freeze: (a) you must be 65 years of age or older, (b) own and live in your home, and (c) have a combined income, of all owners including spouse, of \$35,270 or less for 2011. Legislation requires the income of the applicant's spouse to be included, regardless of ownership. Applications must be submitted on an annual basis to keep taxes frozen.

DELINQUENT TAXES & FEES—The Trustee will apply tax payments to the oldest year for which taxes are owed, unless otherwise specified. Interest and Penalty of 1.5% is calculated on the first day of each month and added to the delinquent balance. Other legal fees may be added during the month.

TAX PAYOFFS—Tax balances must be paid in full before a tax lien can be removed. Payoffs will be verified by the Trustee on the date of payment receipt. Taxpayers are responsible for the payment of fees through the date of payment.

RECEIPTS—You may obtain a receipt online at www.shelbycountytrustee.com or by calling 901-432-4829. To the extent the City of Memphis has filed a delinquent tax suit in the Chancery Court for taxes and other charges for any year listed on this receipt, the payment of such taxes and other charges in full as evidenced by this receipt will constitute a full settlement of all amounts sought in said suit(s) and the City of Memphis agrees to dismiss its claims against the taxpayer(s) named above with prejudice for any amounts so paid. Receipt not valid and check not deemed as payment until honored by bank upon which it is drawn.

PAYMENT & MAILING INSTRUCTIONS

Payments are not accepted by phone.

Pay online at: www.shelbycountytrustee.com



Pay by mail: Make check or money order payable to **SHELBY COUNTY TRUSTEE**. Enclose the lower portion of the tax statement with your payment in the envelope provided. Do not send cash in the mail.

Mail to:
DAVID LENOIR
SHELBY COUNTY TRUSTEE
PO Box 2751
Memphis, TN 38101-2751

WHEN ARE TAXES DUE?

Shelby County and Lakeland:
First Monday of October through last day of February
Millington – October 1 through last day of February
Arlington, Bartlett, Collierville and Germantown:
December 1 through last day of February
Memphis – July 1 through last day of August

By law, unpaid taxes become delinquent on March 1. City of Memphis taxes become delinquent on September 1. Failure to pay the entire amount of the taxes prior to the delinquency date subjects any unpaid taxes to the applicable penalties and interest and subjects the entire property on which there is a lien to a tax sale.

CITY OF MEMPHIS, TENNESSEE

TAX BILL

MARIE KIRK OWENS, TREASURER



Parcel/Account #: Location: Subdivision: Classification:		Lot Size: Lot Number: Acreage:		Date: Mortgage Co:	
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Credit card payments via (901) 576-7200 or 1-866-340-7379 (convenience fee charged)
See back of bill for bankruptcy, refund and tax dispute information

TOTAL AMOUNT DUE:

If a mortgage company pays your taxes, please forward to them.

Enter address change here: Name: _____
Address: _____
City: _____ State: _____
Zip: _____ Phone: _____

Changes require signature of all Owners
Signature: _____
Signature: _____

Return check & bill to: Treasurer, City of Memphis
PO BOX 185
MEMPHIS, TN 38101-0185

Detach and mail this portion with your payment.
Please be sure to write the amount paid in the box below.

TOTAL AMOUNT DUE IF PAID BY 01/31/2013

Please find enclosed with my taxes and extra \$ _____ above my tax bill donated to the CONTRIBUTIFUND for school safety.

PARCEL/ACCOUNT# LOCATION	
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Please enter amount paid:

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DO NOT WRITE BELOW THIS LINE

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**QUESTIONS? CALL CITY TAX LINE (901) 522-1111
 PAY BY CREDIT CARD OR E-CHECK AT (901) 576-7200
 OR TOLL FREE AT 1-866-340-7379
 OR VIA INTERNET AT www.memphistn.gov
 FAX (901) 576-6304 OR (901) 576-6395**

- Payment Instructions: Make check or money order payable to: Treasurer, City of Memphis
 PO Box 185
 Memphis, TN 38101-0185
- Payment Locations: City Treasury Office All First Tennessee Bank locations
 125 N Main St, Rm 375 **Bill with check or money order**
 Monday—Friday, 8:30 a.m.—4:30 p.m. **required for bank location**
- Refund Policy: Refunds less than \$50 will be credited to your next year's tax, unless a refund is requested in writing.
- Tax Assessment Under Appeal: If you are appealing your assessment values, you are required to pay taxes based on your undisputed assessed amount, prior to the delinquency date. Treasury requires a copy of your appeal documentation to avoid late fees.
- Forced Personal Property Assessment: If a personal property account has 4 or more consecutive forced assessments, all taxes and fees on the first 3 consecutive assessments must be paid in full before a value contest is permitted on the 4th and greater consecutive forced assessments. The taxpayer must complete the 'Acknowledgment Concerning Back Taxes' below.
- Change in Address: For a permanent address change, you must contact the Assessor's Office **in writing**. Include your name, address, account number and phone number and mail to:
 Shelby County Assessor's Office
 1075 Mullins Station Rd
 Memphis, TN 38134
- Payment Hierarchy: Payment is applied according to the following hierarchy, starting with the tax year with the earliest due date:
- | | | |
|----------------------|------------------------------|--------------------------------------|
| 1. Bad check charges | 5. Interest and penalty fees | 9. In-Lieu-Of taxes |
| 2. Court costs | 6. Real estate taxes | 10. CBID taxes |
| 3. Attorney fees | 7. Personal property tax | 11. Weed, Demo, Anti-Neglect charges |
| 4. Other fees | 8. State Assessed tax | |

DELINQUENT TAX SPECIAL NOTICE—State law requires payment of back taxes on real property before accepting current year taxes unless the owner can provide written confirmation that bankruptcy was filed on the previous years or that a dispute exists concerning liability for the back taxes owed. The acknowledgment form below must accompany your payment in order for us to apply it to current taxes. Failure to complete this form will require us to apply your payment to the oldest unpaid tax year(s).

ACKNOWLEDGMENT CONCERNING BACK TAXES

We can accept current taxes only if your circumstances qualify as described and you return this form with your payment. Your signature indicates that you have been informed of back taxes claimed against the property and you are asking us to accept your payment of the current tax year because either:

Bankruptcy has been filed:
 Bankruptcy # _____
 Tax Years _____

OR

There is a good faith dispute concerning liability for back taxes, and an appeal or lawsuit contesting the value has been or will be filed within 60 days of payment under protest, and the undisputed tax portion for each year in controversy has been paid or is hereby remitted.

NAME _____ PROPERTY ADDRESS _____ TAX YEAR(S) _____

OWNER'S SIGNATURE _____ DATE _____