IN THE CHANCERY COURT FOR DAVIDSON COUNTY, TENNESSEE

THE METROPOLITAN GOVERNMENT OF DAVIDSON COUNTY IN ITS OWN CAPACITY AND FOR THE USE AND BENEFIT OF THE STATE OF TENNESSEE
Plaintiff,
vs.
DELINQUENT TAXPAYERS AS SHOWN ON THE 2009 REAL PROPERTY TAX RECORDS OF THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

MELISSA TERSAURO

Bill No. 217346
Map & Parcel No. 163110A01600

RECEIVED
DEC 11 2012
Dav. Co. Chancery Court

NF

REAL PROPERTY
Tax Civil Action
No. 11-348-IV

FILED
2012 DEC 21 AM 9:45
DAVIDSON CO. CHANCERY COURT
CLERK & MASTER
BY D.C.

BILL GARRETT, Davidson County
Trans:T20130006774 ORDER
Recvd: 01/24/13 13:05 4 pgs
Fees:22.00 Taxes:0.00
20130124-0007924

ORDER DENYING MOTION TO REDEEM AND SET ASIDE FINAL DECREE CONFIRMING SALE

This matter came before the Court on December 7, 2012 on the Motion to Redeem and Set Aside Final Decree Confirming Sale filed by Melissa Tersauro ("Tersauro"), the response filed by the tax sale purchaser, G Co Invesments, LLC (G Co), and the response filed by the Metropolitan Government. All parties appeared by counsel. Having considered the filings and the arguments set forth by counsel in Court this day, the Court finds as follows:

1. G Co purchased the taxed property described in the caption above (the "Subject Property") at a tax sale on September 14, 2011.

2. This Court entered a Final Decree Confirming Sale as to G Co and the Subject Property on November 9, 2011, at which time the fee interest in the Subject Property

transferred from Tersauro to G Co, subject only to Tersauro's statutory right of redemption. Tenn. Code Ann. § 67-5-2504(b)

3. Tersauro filed her motion and tendered payment on November 15, 2012. However, her right of redemption had already expired on November 9, 2012, at which time G Co was vested with perfect title to the Subject Property, and all other claims against its title were quieted by operation of law. Tenn. Code Ann. § 67-5-2504(b); § 67-5-2702. Neither Tersauro, nor any other party, had any rights of redemption after that time against G Co's property. The statutory requirements for property tax sale redemptions are clear and unambiguous, and cannot be disregarded or contradicted by general appeals to "equity".

4. Furthermore, Tersauro's check to the Clerk and Master for the purported redemption tender was subsequently returned for insufficient funds.

5. Tersauro was the sole owner of the Subject Property on the assessment date of January 1, 2009. She was served with process in the delinquent tax suit by Certified Mail on or about April 11, 2011, at the address she provided in writing to the Assessor's office: 226 Sterling Road, Hendersonville, TN 37075-5329. There were no other owners, lienholders, or other claimants of record against the property as of the date of service, or as of the date of the tax sale. Accordingly, the Court finds that proper notice was provided to all necessary parties in the delinquent tax action, with regard to both service of process and notice of the tax sale. Tenn. Code Ann. § 67-5-2415(e); § 67-5-2502(a)(3) and (b).

6. The reference to T.C.A. 66-3-101 in the Final Decree Confirming Sale is irrelevant to validity of the tax sale.

7. Accordingly, IT IS ORDERED, ADJUDGED, AND DECREED that Tersauro's Motion to Redeem and Set Aside Final Decree Confirming Sale is DENIED, and this Order shall collaterally estop any subsequent actions, pursuant to Tenn. Code Ann. § 67-5-2504 or otherwise, to set aside the Final Decree Confirming Sale.

It is further ORDERED, ADJUDGED, AND DECREED that as all necessary parties were provided with the required notice in the delinquent tax action, and as the statutory redemption period has expired as to the Subject Property, upon such expiration G Co was vested with perfect title to the Subject Property, and all other claims against its title were quieted by operation of law.

Enter:_____

Russell T. Perkins
The Honorable Russell T. Perkins, Chancellor

Approved for entry:

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Attorney for G. Co. Investments, LLC

I HEREBY CERTIFY THAT THIS IS A TRUE COPY
OF ORIGINAL INSTRUMENT FILED IN MY OFFICE.
THIS 28 DAY OF December 20 12
CRISTI SCOTT, CLERK & MASTER
BY Clara Ponders
DEPUTY

Catherine J. Dundon, w/permission by SMR
Catherine J. Dundon (#28005)
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CERTIFICATE OF SERVICE UPON SUBMISSION

I certify that on the 10th day of December, 2012, I forwarded a copy of the foregoing document by U.S. Mail first class postage prepaid to the following:

Gregory M. Galloway
101 Antioch Pike, Suite 100
Nashville, TN 37211
Attorney for Melissa Tersauro

Copy by fax to 891-4540

S. Madison Roberts, IV (#250652)