

EMERGENCY NOTICE: SCRA STAY OF PROPERTY TAX FORECLOSURE

Mandatory Stay of Tax Sale & Federal 6.0% Interest Rate Cap (50 U.S.C. § 3991)

PARCEL IDENTIFIER	TAX ASSESSMENT YEAR	STATUTORY APPEARANCE
157I L 001	2026	Pro Se Owner Filing

50 U.S.C. § 3991 (Servicemembers Civil Relief Act) • Statutory Ground & Legal Authority

Burden of Proof: Active Duty Military Service or Mobilization Orders

Under 50 U.S.C. § 3991, property belonging to a servicemember may not be sold to enforce the collection of a delinquent tax or assessment except upon court order granted on application made by the collector. A stay of proceedings shall continue for the servicemember’s period of military service and for not less than 180 days thereafter. Interest on unpaid taxes is strictly capped at 6.0 percent per year.

VALUATION & TAX LIABILITY RECONCILIATION			
Assessment Element	County Assessor Roll	Taxpayer Evidence	Net Taxpayer Delta
Total Appraised (Fair Market Value)	\\$4500.00	\\$4500.00	-\\$540.00
Assessed Value (SCRA Stay Ratio)	18.0% Penalty	6.0% Federal Cap	Stay of Sale (Assessed)
ESTIMATED ANNUAL TAX RECOVERY	Direct Cash Savings Per Annum		\\$540.00 / yr

EXHIBIT A • Military Orders & DelinquENT Tax Audit Schedule

FEDERAL STAY INVOKED

County Chancery Court • Delinquent Tax Attorney Triad

SCRA Parameter	Judicial Record
Protected Service Member	Daniel Hallman
Military Branch & Component	U.S. Armed Forces
Deployment / Active Service Date	2025-06-01
Parcel Identification Number	157I L 001
Property Address	3731 Anderson Ave, Chattanooga, TN 37415
Delinquent Tax Principal	\$4500.00
Illegal Penalty / Interest Rate	18.0% per annum
Federal Statutory Ceiling	6.0% per annum (50 U.S.C. § 3991(d))
Excessive Penalty Clawback	\$540.00
Mandatory Relief Required	Stay of Sale + Roll Forgiveness to 6%

FRE 902 / IAAO EVIDENTIARY FOUNDATION: FRE 902(11) Certified Domestic Records of Regularly Conducted Activity

SERVICEMEMBER EMERGENCY ATTESTATION

I, Daniel Hallman, swear under penalty of perjury that I am currently serving on active military duty in the U.S. Armed Forces of the United States Armed Forces. Pursuant to 50 U.S.C. § 3991, demand is made for the immediate stay of all delinquent tax sale proceedings regarding parcel 157I L 001 and the recalculation of all interest and penalties to the 6.0% federal maximum.

Daniel Hallman, Active Duty Servicemember

Execution Date (MM/DD/YYYY)

COUNTY CLERK / ASSESSOR

OFFICIAL RECEIVED DATE-STAMP

DO NOT WRITE OR SIGN IN THIS SPACE