

RESOLUTION TO ASSIGN TAX CERTIFICATES OF SALE HELD IN THE NAME OF DELAWARE COUNTY TO TOWN OF EATON

WHEREAS, there are properties in Delaware County that are severely delinquent in the payment of property taxes and have been offered for tax sale and received no bids to or in excess of minimum sale prices; and

WHEREAS, there is an assessed value associated with theses properties for taxation purposes, but no taxes are being collected, therefore causing a lower than expected tax distribution to those taxing units and taxing districts within which the properties are located; and

WHEREAS, the Delaware County Commissioners desire to have these properties either back on the tax roles or benefitting another municipal purpose; and

WHEREAS, the provisions of <u>IC</u> 6-1.1-24-9 provides that immediately after the County acquires a lien, the County Auditor shall deliver a Certificate of Sale to the County, which Certificate of Sale shall be signed by the Auditor and registered in the Auditor's office; and

WHEREAS, on September 13, 2012 a Tax Sale Certificate on the following-described real estate was issued to Delaware County and it is in the best interest of Delaware County, Indiana that the hereinafter-described Tax Sale Certificates be assigned to Town of Eaton; said Certificates being as follows:

Certificate Number	Street Address or Other Common Description	Certificate Amount	Expiration of Redemption Period
181202288	513 E. College Avenue Eaton, IN 47338	\$846.00	January 11, 2013
181202271	100 E. Harris Street Eaton, IN 47338	\$6,343.53	January 11, 2013
181202285	505 E. Harris Street Eaton, IN 47338	\$11,436.79	January 11, 2013

WHEREAS, when a Certificate of Sale was issued, Delaware County acquired a lien against the real property for the entire amount paid. The lien of Delaware County, as recipient of the tax sale certificate is superior to all liens against the real property which exists at the time the Certificate is issued.

NOW, THEREFORE, BE IT RESOLVED by the Delaware County Board of Commissioners, as County Executive, that the certificates of sale described herein and attached hereto, and made a part hereof, which are held in the name of Delaware County Commissioners be endorsed on the certificate of sale and acknowledged before a notary public, registered in the office of the County Auditor and delivered to Town of Eaton, a political subdivision pursuant to the provisions of <u>IC</u> 6-1.1-24-9(d).

BE IT FURTHER RESOLVED by the Delaware County Board of Commissioners, that before finalization of the assignment of Certificates of Sale, the Town of Eaton deliver a Resolution agreeing to accept the properties described herein and that the Town of Eaton shall do all statutorily required matters to perfect its title in the properties.

The foregoing Resolution was passed by the Board of Commissioners of Delaware County, Indiana this _____ day of March 2013. The authorization to transfer the Certificate of Sale to Town of Eaton, Indiana shall be in full force and effect upon receipt of the acceptance Resolution from Town of Eaton.

COUNTY OF DELAWARE, INDIANA, AN INDIANA

POLITICAL SUBDIVISION

Larry Bledsoe, Commissioner

James King, Commissioner

By: Sherry Riggin, Commissioner

ATTEST:

Judy Rust, Auditor



Gregory A. Huffman Ghuffman@defur.com

DEFUR VORAN

Legal Activisors, Business Counselors and Neighbors

Offices in:
Muncie
Fishers
New Castle

Please Reply to Muncie Office: 400 S. Walnut Street - Suite 200, Muncie, IN 47305 Telephone: (765) 288-3651 * Facsimile: (765) 288-7068

February 22, 2013

Mr. Larry Bledsoe Delaware County Commissioner Delaware County Building 100 W. Main Street, Room 309 Muncie, IN 47305 lbledsoe@co.delaware.in.us

RE: Proposed Resolutions to Assign Tax Sale Certificates

Dear Larry:

Enclosed you will find two Resolutions which I have prepared at your request. The first Resolution is intended to authorize the assignment of three different tax sale certificates to the Town of Eaton. The second Resolution is intended to authorize the assignment of three different tax sale certificates to The Housing Authority of the City of Muncie, Indiana. I believe you had an initial version of the Resolutions. The earlier version was prepared by Brad Bookout.

Please let me know if there are any changes which you wish for the Resolutions. I have intended to closely follow the statutory provisions.

Very truly yours,

DEFUR • VORAN LLP

Gregory A. Huffman

GAH:jak Enclosures

cc: Bbookout@muncie.com

Tmurphy@muncie.com

TAX SALE CERTIFICATE

\$846.00

Subject To 10% or 15% (Minimum Bid\$846.00 Subject To 10% Per Annum (Surplus):\$0.00 Cause Number:

No. 181202288

STATE OF INDIANA, DELAWARE COUNTY

I, Judy Rust County Auditor in and for the County aforesald, do hereby certify that at public sale held by John Dorer the County Treasurer of the aforesaid County, which commenced on Wednesday, September 12, 2012 at 10:00 AM and continued until all parcels were offered for sale, that the treasurer did on Wednesday, September 12, 2012 in the main gallery of the Del. Co. Fairgrounds, Heartland Building, 1210 North Wheeling, Muncie, In 47303 legal notices as prescribed in IC 6-1.1-24-2 having

DELAWARE COUNTY COMMISSIONSERS

100 WEST MAIN ST MUNCIE. IN 47305

the following described piece or parcel of land in Delaware County, Indiana, to wit:

Key Number / Property ID# 18-03-24-308-004.000-023

Brief Legal Description: EX 10FTBY44FT SW COR M L AND I CO 2 Lot # 74

Street Address or other common description: 513 E College Ave Eaton, In 47338

the said sum paid being equal to \$0.00, the amount prescribed in IC 6-1.1-24-6. The amount of the judgment issued by the Delaware County Court on 9/7/2012 said judgment based on taxes, penalty, interest and costs due on the Real Estate above described for the year 2010 payable 2011, and prior years, to which is added the tax of 2011 payable 2012, said land being assessed and duly entered for the taxation in the name of

Gilmer Karl M And Annabell

513 College

Eaton, IN 47338

The purchaser, above named, having paid the said Treasurer said purchase money (he or she being the highest and best bidder for cash), will be entitled to a deed for the tract of land so purchased as above described at the expiration of the redemption period (Friday, January 11, 2013) and after said purchaser complies with the statutory requirements of IC 6-1.1-25 4 et seq., if the same shall not have been previously redeemed.

IN WITNESS WHEREOF, I have hereunto set my hand and seal as Auditor aforesaid at Muncie , Indiana, this 9/13/2012

JUDI/RUST AUDIOR OF DELAWARE COUNTY, INDIANA

STATE OF INDIANA, Delaware COUNTY

I, John Dorer Treasurer of Delaware County, do hereby guarantee that the taxes and special assessments on the Real Estate named in the above certificate are delinquent, and that the same were yet due and unpaid at the time of the sale thereof, mentioned in said certificate, and said Real Estate being eligible for sale under IC 6-1.1-24.

JUHN DORER TREASURER OF DELAWARE COUNTY, INDIANA

TAX SALE CERTIFICATE

\$6,343.53

Subject To 10% or 15% (Minimum Bid\$6,343.53 Subject To 10% Per Annum (Surplus):\$0.00 Cause Number:

No. 181202271

STATE OF INDIANA, DELAWARE COUNTY

I, Judy Rust County Auditor in and for the County aforesaid, do hereby certify that at public sale held by John Dorer the County Treasurer of the aforesaid County, which commenced on Wednesday, September 12, 2012 at 10:00 AM and continued until at parcels were offered for sale, that the treasurer did on Wednesday, September 12, 2012 in the main gallery of the Del. Co. Fairgrounds, Heartland Building, 1210 North Wheeling, Muncie, In 47303 legal notices as prescribed in IC 6-1.1-24-2 having

DELAWARE COUNTY COMMISSIONSERS 100 WEST MAIN ST

MUNCIE, IN 47305

the following described piece or parcel of land in Delaware County, Indiana, to wit:

Key Number / Property ID# 18-03-23-426-005.000-023

Brief Legal Description: W.A. LONG 1 ADD PART LOTS Lot # 6-5

Street Address or other common description: 100 E Harris St Eaton, In 47338

the said sum paid being equal to \$0.00, the amount prescribed in IC 6-1.1-24-6. The amount of the judgment issued by the Delaware County Court on 9/7/2012 said judgment based on taxes, penalty, interest and costs due on the Real Estate above described for the year 2010 payable 2011, and prior years, to which is added the tax of 2011 payable 2012, said land being assessed and duly entered for the taxation in the name of

Veterans Helping All Veterans 215 W Inadiana Ave Eaton, IN 47338

The purchaser, above named, having paid the said Treasurer said purchase money (he or she being the highest and best bidder for cash), will be entitled to a deed for the tract of land so purchased as above described at the expiration of the redemption period (Friday, January 11, 2013) and after said purchaser compiles with the statutory requirements of IC 6-1.1-25 4 et seq., if the same shall not have been previously redeemed.

IN WITNESS WHEREOF, I have hereunto set my hand and seal as Auditor aforesaid at Muncie, Indiana, this 9/13/2012

JUDY RUST AUDIOR OF DELAWARE COUNTY, INDIANA

STATE OF INDIANA, Delaware COUNTY

I, John Dorer Treasurer of Delaware County, do hereby guarantee that the taxes and special assessments on the Real Estate named in the above certificate are delinquent, and that the same were yet due and unpaid at the time of the sale thereof, mentioned in said certificate, and said Real Estate being eligible for sale under IC 6-1.1-24.

JOHN DORER TREASURER OF DELAWARE COUNTY, INDIANA

TAX SALE CERTIFICATE

\$11,436.79

Subject To 10% or 15% (Minimum Bid\$11,436.79 Subject To 10% Per Annum (Surplus):\$0.00 Cause Number:

No. 181202285

STATE OF INDIANA, DELAWARE COUNTY

I, Judy Rust County Auditor in and for the County aforesaid, do hereby certify that at public sale held by John Dorer the County Treasurer of the aforesaid County, which commenced on Wednesday, September 12, 2012 at 10:00 AM and continued until all parcels were offered for sale, that the treasurer did on Wednesday, September 12, 2012 in the main gallery of the Del. Co. Fairgrounds, Heartland Building, 1210 North Wheeling, Muncie, In 47303 legal notices as prescribed in IC 6-1.1-24-2 having

DELAWARE COUNTY COMMISSIONSERS

100 WEST MAIN ST MUNCIE, IN 47305

the following described piece or parcel of land in Delaware County, Indiana, to wit:

Key Number / Property ID# 18-03-24-302-003.000-023

Brief Legal Description: M L AND I CO 2 ADD Lot # 8

Street Address or other common description: 505 E Harris St Eaton, In 47338 Vacant Lot

the said sum paid being equal to \$0.00, the amount prescribed in IC 6-1.1-24-6. The amount of the judgment issued by the Delaware County Court on 9/7/2012 said judgment based on taxes, penalty, interest and costs due on the Real Estate above described for the year 2010 payable 2011, and prior years, to which is added the tax of 2011 payable 2012, said land being assessed and duly entered for the taxation in the name of

Bias Mary L 12070 W 1000 S Losantville , IN 47354-9381

The purchaser, above named, having paid the said Treasurer said purchase money (he or she being the highest and best bidder for cash), will be entitled to a deed for the tract of land so purchased as above described at the expiration of the redemption period (Friday, January 11, 2013) and after said purchaser complies with the statutory requirements of IC 6-1.1-25 4 et seq., if the same shall not have been previously redeemed.

IN WITNESS WHEREOF, I have hereunto set my hand and seal as Auditor aforesald at Muncie, Indiana, this 9/13/2012

JUDY/RUST AUDIOR OF DELAWARE COUNTY, INDIANA

STATE OF INDIANA, Delaware COUNTY

I, John Dorer Treasurer of Delaware County, do hereby guarantee that the taxes and special assessments on the Real Estate named in the above certificate are delinquent, and that the same were yet due and unpaid at the time of the sale thereof, mentioned in said certificate, and said Real Estate being eligible for sale under IC 6-1.1-24.

IGHN DORER TREASURER OF DELAWARE COUNTY, INDIANA