RESOLUTION ______

RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE COUNTY OF DELAWARE, INDIANA, IDENTIFYING TAX SALE CERTIFICATES TO BE ASSIGNED TO A NONPROFIT CORPORATION

WHEREAS, Indiana Code 6-1.1-24-17 sets out the procedures for assigning tax sale certificates to a nonprofit corporation.

WHEREAS, there is a parcel in Delaware County that has been in one or more tax sales and have taxes that are severely delinquent. This parcel will be offered to a nonprofit corporation. This parcel is identified as follows:

18-11-10-407-001-000-003. 616 N Broadway. Certificate #18150041. Delinquent Taxes \$1,033.88

WHEREAS, the Board of Commissioners intends to accept written applications from nonprofit corporations who satisfy the requirements of Indiana Code 6-1.1-24-17 who desire to have the identified tax sale certificates assigned to them.

WHEREAS, the Board of Commissioners hereby sets a public hearing on the 4th day of April, 2016 at 9:00 a.m. in the Delaware County Commissioner's Courtroom, Room 309, 100 West Main Street, Muncie, Indiana 47305 to discuss the assignment of said tax sale certificate.

NOW, THEREFORE, BE IT RESOLVED that the Board of Commissioners of Delaware County, Indiana that:

<u>Section One.</u> The Delaware County Board of Commissioners hereby identify a tax sale certificates that the Board desires to assign to a nonprofit entity. Said tax sale certificate is described above.

<u>Section Two.</u> The Delaware County Board of Commissioners hereby sets a public hearing on the 4th day of April, 2016 at 9:00 a.m. in the Delaware County Commissioner's Courtroom, Room 309, 100 West Main Street, Muncie, Indiana 47305 to discuss the assignment of said tax sale certificate.

<u>Section Three.</u> The Delaware County Board of Commissioners shall publish a notice regarding the public hearing and will process applications and transfer the parcel in accordance with Indiana Code 6-1.1-24-17.

Passed and adopted by the Commissioners on the day of

2016

Shannon Henry, President

Sherry Riggin, Member

James King, Vice-Fresident ATTEST Steve Craycraft, Auditor



DEPARTMENT OF THE TREASURY

2.42 ERNAL REVENUE SERVICE P. O. BOX 2508 CUNCINNATI, OH 45201

Wate: 12 200

FOTURE CHOICES INC 309 N HIGH ST MUNCIE, IN 47305 Employer Identification Number: 35-1967070 DLN: 17053134739040 Contact Person: ROSALIE L SIMS ID# 31367 Contact Telephone Number: (877) 829-5500 Our Letter Dated: April 1996 Addendum Applies: No

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are

Letter 1050 (DO/CG)

FUTURE CHOICES INC

not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

You are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. For guidance in determining whether your gross receipts are "normally" more than \$25,000, see the instructions for Form 990. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

Steven T. Miller

Steven T. Miller Director, Exempt Organizations

Letter 1050 (DO/CG)

STEVE CRAYCRAFT Delaware County Auditor <u>scraycraft@co.delaware.in.us</u> www.co.delaware.in.us	100 W Main St Rm 103 Muncie, IN 47305 Phone: 765-747-7717 Fax: 765-741-3422
Application for Transfer of Properties To a Nonprofit Corporation	
Return completed application to the Delaware Co 103, County Building, 100 W. Main, Muncie, IN 4	ounty Auditor's Office, Room 17305.
Return completed application to the Delaware Ca 103, County Building, 100 W. Main, Muncie, IN 4 Available Property: Address: $6/6$ N. Broad Way Parcel Number: $1/-10 - 407 - 001 - 000 - 003$ Legal description: $W \downarrow CO = 1$ ADD AND PT 3,455 N half Ehlf Yac Alley Adj, Name of Nonprofit Corporation:Future	VAC Alley Adj BK # 75 LTS 1, 2, Choices Inc
Officer of Corporation:Beth Y. Quarle	es Executive Director
Address:309 N. High St	
Phone No:765-741-8332	

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Use to be made of the property: (Please attached separate sheet if needed)

The Land is butt up to Daley Apartment which Future Choices is the owner. We

are a Not- For-Profit organization. We are wanting to make this area a green

space and later looking at using a small portion to have a storage shed for our tools and equipment.

STEVE CRAYCRAFT Delaware County Auditor

scraycraft@co.delaware.in.us www.co.delaware.in.us 100 W Main St Rm 103 Muncie, IN 47305 Phone: 765-747-7717 Fax: 765-741-3422

accepted based on the benefit to be provided to the public and the neighborhood and suitability of the stated use for the property and the surrounding area.

- If your application is accepted, all delinquent taxes, special assessments, penalties, interests and cost of sale will be removed.
- The nonprofit corporation will be responsible to meet the conditions of IC 6-1.1-25-4.5 and IC 6-1.1-25-4.6 in order to obtain a tax deed.
- <u>Documentation verifying the nonprofit status of the corporation must</u> be attached to this application.

Signature (Required)

By signing below, the applicant hereby certifies that the information provided herein is correct and true to the best of their knowledge and the applicant agrees to maintain the lot requested in accordance with all local ordinances and relevant laws.

Upon receiving this application, I understand that the Delaware County Auditor's office does not commit to transferring said lot and that <u>this application is a</u> **Statement of Interest only.**

ature of Officer