

RESOLUTION NO. 2016-025

ORIGINAL

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

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 sales prices; and

WHEREAS, there is an assessed value associated with these 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 rolls or benefiting another municipal purpose; and

WHEREAS, the provisions of IC 6-1.1-24-9 provides that immediately after the County acquires a lien in 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 October 2015 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 hereinafter-described Tax Sale Certificates be assigned to Town of Gaston; said Certificates being as follows:

<u>Parcel Number</u>	<u>Certificate Number</u>	<u>Address</u>	<u>Certificate Amount</u>
18-02-33-436-002-000-025	181501751	303 S Main, Gaston, IN	\$ 718.48
18-02-33-436-003-000-025	181501752	302 S Main, Gaston, IN	\$1,522.06
18-02-33-436-005-000-025	181501753	303 S Main, Gaston, IN	\$5,006.55
18-02-33-436-006-000-025	181501754	303 S Main, Gaston, IN	\$1,635.20

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 Gaston, a political subdivision pursuant to the provisions of IC 6-1.1-24-9(d).

BE IT FURTHER RESOLVED by Delaware County Board of Commissioners, the before finalization of the assignment of Certificates of Sale, the Town of Gaston deliver a Resolution agreeing to accept the properties described herein and that the Town of Gaston 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 _____ 2016. The authorization to transfer the Certificate of Sale to Town

of Gaston, Indiana shall be in full force and effect upon receipt of the acceptance Resolution from Town of Gaston.

COUNTY OF DELAWARE, INDIANA, AN INDIANA
POLITICAL SUBDIVISION

By: _____
Shannon Henry, Commissioner

By: _____
James King, Commissioner

By: _____
Sherry Riggan, Commissioner

ATTEST:

Steve Craycraft, Auditor



