RESOLUTION NO. 2013.014

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

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 on said properties 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 hereinafter-described Tax Sale Certificates be assigned to Town of Albany; said Certificates being as follows:

Certificate Number	Street Address or Other Common Description	Certificate Amount	Expiration of Redemption Period
181201898	516 Adj. Water Street Albany, IN 47320	\$1,140.56	January 11, 2013
181201908	300 Block 2 <sup>nd</sup> Street Albany, IN 47320	\$186,24	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 Albany, 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 Albany deliver a Resolution agreeing to accept the properties described herein and that the Town of Albany shall do all statutorily required matters to perfect its title in the properties.

By: Genry Riggin, Commissioner

James King, Commissione

ATTEST:

Judy Rust, Auditor