

Ordinance
RESOLUTION 2023-02

**A RESOLUTION ESTABLISHING THE INTENT TO CONDUCT A
COMMISSIONERS' SALE TO SELL TAX SALE CERTIFICATE FOR PROPERTY
THAT IS SEVERELY DELINQUENT IN PAYMENT OF PROPERTY TAXES.**

WHEREAS, there is a property in Shelby County that is severely delinquent in the payment of property taxes, having been offered for tax sales and which received no bids equal to or in excess of minimum sale price. The parcel number of that property being attached to this resolution as "**Exhibit A**", and

WHEREAS, there is an assessed value associated with that property 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 property is located, and

WHEREAS, the Shelby County Commissioners desire to have this property back on the tax rolls with taxes being collected, and

WHEREAS, IC 6-1.1-24-6, *et seq.* allows for the Shelby County Commissioners to acquire a lien on that delinquent property and receive issuance of the tax sale certificate for that property, without taking title to the property, therefore limiting the liability and cost normally associated with taking title,

NOW, THEREFORE, BE IT RESOLVED by the Shelby County Board of Commissioners that the County Executive shall acquire lien and receive tax sale certificate of the property listed on **Exhibit A** that is severely delinquent and sell said certificate at a properly advertised Commissioner Tax Certificate sale.

PASSED AND ADOPTED by the Shelby County Board of Commissioners this 28th day of December, 2022.

Don Parker
President, Board of Commissioners

Kerri Pugh
Commissioner

S.R. [Signature]
Commissioner

ATTEST: [Signature]
Shelby County Auditor