BEFORE THE BOARD OF COMMISIONERS OF WABASH COUNTY, INDIANA

Resolution # 2020-85-05

A RESOLUTION TO ASSIGN TAX CERTIFICATE OF SALE HELD IN THE NAME OF WABASH COUNTY TO THE CITY OF WABASH

WHEREAS, there are properties in Wabash 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 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 Wabash County Commissioners desire to have these properties either back on the tax rolls or benefitting another municipal purpose; and

WHEREAS, the provisions of I.C. 6-1.1-24-9 provide 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, the Wabash County Auditor has, pursuant to Indiana Code § 6-1.1-24-6(b) and § 6-1.1-24-9(a), issued a tax sale certificate to the County for the Parcel described on the Tax Sale Certificate below, and it is in the best interest of Wabash County, Indiana, that the following Tax Sale Certificate be assigned to the City of Wabash; said Certificate being as follows:

Certificate Number	Street Address or other Common Description	Brief Legal Description	Key Number / Parcel ID #
8510095	1 General St. Wabash, IN 46992	Charley Sec & Vac St 27-6 29.615 AC	85-14-40-134-002.000-009

WHEREAS, when a Certificate of Sale was issued, Wabash County acquired a lien against the Parcel for the entire amount paid. The lien of Wabash County, as recipient of the tax sale certificate is superior to all liens against the Parcel which existed at the time the Certificate was issued; and

WHEREAS, Indiana Code § 6-1.1-24-9(d) authorizes Wabash County to assign a certificate of sale held in the name of the County to any political subdivision during the life of the tax sale certificate;

WHEREAS, Wabash County and the City of Wabash agree that no money shall be paid by the City of Wabash for the assignment of the tax sale certificate for the Parcel; and

WHEREAS, the City of Wabash desires to accept an assignment of the tax sale certificate held by Wabash County for the Parcel; and

WHEREAS, the City of Wabash has agreed that after the tax sale certificate is assigned to the City of Wabash, the City of Wabash, through its lawfully authorized representatives, will give statutory notices, and, if not redeemed, perform all steps required by Indiana statutes to obtain title in the name of the City of Wabash to the Parcel through the issuance of a tax deed from the Auditor of Wabash County; and

WHEREAS, Indiana Code § 36-1-11-8 authorizes the transfer of property between governmental entities upon terms and conditions agreed upon by the entities as evidenced by the adoption of a substantially identical resolution by each entity; and

NOW, THEREFORE, BE IT RESOLVED by the Wabash County Board of Commissioners, as County Executive, that the certificate of sale described herein and attached hereto, and made a part hereof, which is held in the name of Wabash 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 City of Wabash, a political subdivision pursuant to the provisions of I.C. 6-1.1-24-9(d); and

BE IT FURTHER RESOLVED by the Wabash County Board of Commissioners that, before finalization of the assignment of Certificate of Sale, the City of Wabash shall deliver a Resolution agreeing to accept the Parcel described herein and that the City of Wabash shall do all statutorily required matters to perfect its title to the Parcel. The authorization to transfer the Certificate of Sale to the City of Wabash, Indiana shall be in full force and effect upon receipt of the acceptance Resolution from the City of Wabash.

ADOPTED this *O* day of *March*, 2020.

THE BOARD OF COMMISSIONERS OF WABASH COUNTY, INDIANA

Brian K. Haupert, Chairman

Jeff Dayles

Barry J. Eppley

Attest:

Marcio Shepherol

Marcie Shepherd, County Auditor