

RESOLUTION: 2022-BC-R-01

**A RESOLUTION ESTABLISHING THE INTENT TO CONDUCT A  
COMMISSIONERS' SALE OF TAX SALE CERTIFICATES FOR PROPERTIES  
THAT ARE SEVERLY DELINQUENT IN PAYMENT OF PROPERTY TAXES.**

**WHEREAS**, there are several properties in Madison County that are 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 numbers of those properties being attached to this resolution as "**Exhibit A**", 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 Madison County Commissioners desire to have these properties back on the tax rolls with taxes being collected, and

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

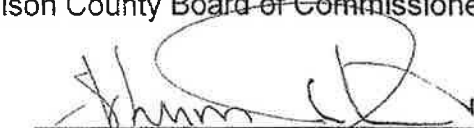
**WHEREAS**, the Madison County Commissioners passed Resolution 2021-BC-R-20 for a Commissioner's Certificate Sale on December 21, 2021; however, that Resolution did not include minimum bid amounts for these properties; and

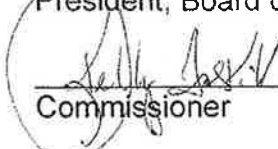
**NOW, THEREFORE, BE IT RESOLVED** by the Madison County Board of Commissioners as follows:

1. The County Executive shall acquire liens and receive tax sale certificates of the properties listed on **Exhibit A** that are severely delinquent and sell said certificates at a properly advertised Commissioner Tax Certificate sale to be held March 28, 2021 or on another date in compliance with Indiana law if necessary.
2. The minimum bids for the properties listed on "**Exhibit A**" shall be set at one hundred dollars (\$100.00) per parcel on any property offered on one (1) or two (2) prior tax sales and fifty dollars (\$50.00) on any property that has been on three (3) or more prior tax sales.

3. This Resolution hereby supersedes the County Commissioners' prior Resolution 2021-BC-R-20.

**PASSED AND ADOPTED** by the Madison County Board of Commissioners this 18th day of January 2022.

  
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President, Board of Commissioners

  
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Commissioner

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Commissioner

ATTEST:   
Rick Gardner, Madison County Auditor