

2005 Tax Cancellations Approved by DLGF

County	Street Address	Deeded To	Amount
Indiana	Statewide Total		\$451,962.44
Allen	7800 S Anthony St	City of Ft. Wayne	\$33,271.80
Allen		Dept. of Redevelopment	\$2,349.73
Allen		Dept. of Redevelopment	\$32.60
Allen		Dept. of Redevelopment	\$1,038.84
Allen		Dept. of Redevelopment	\$396.41
Allen		Dept. of Redevelopment	\$266.40
Allen		Dept. of Redevelopment	\$136.39
Allen		Dept. of Redevelopment	\$236.67
Allen		Dept. of Redevelopment	\$107.07
Allen		Dept. of Redevelopment	\$169.53
Allen		Dept. of Redevelopment	\$475.44
Allen		Dept. of Redevelopment	\$224.34
Allen		Dept. of Redevelopment	\$305.50

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Indiana	Statewide Total		\$451,962.44
Allen		Dept. of Redevelopment	\$125.97
Allen		Dept. of Redevelopment	\$96.28
Allen		Dept. of Redevelopment	\$958.19
Allen		Dept. of Redevelopment	\$75.92
Allen	County Total		\$40,267.08
Grant	605 E 3rd	City of Marion	\$41.78
Grant	627 E 3rd St	City of Marion	\$214.20
Grant	915 Spencer Ave	City of Marion	\$162.20
Grant	610 E 1ST St	City of Marion	\$41.78
Grant	610 E 1ST ST	City of Marion	\$41.78
Grant	629 E 3RD St	City of Marion	\$171.80
Grant	607 E 3RD ST	City of Marion	\$470.62
Grant	609 E 3RD ST	City of Marion	\$61.44

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Grant	n/a	City of Marion	\$590.00
Grant	1320 W 10th St	City of Marion	\$788.19
Grant	503 E 2nd St	City of Marion	\$204.36
Grant	503 E 2nd St	City of Marion	\$204.36
Grant	321 E 3rd St	City of Marion	\$2,846.02
Grant	E 3rd St	City of Marion	\$2,961.08
Grant	County Total		\$8,799.61
Lake	4839 Alexander Ave	City of East Chicago	\$1,682.01
Lake	4809 Melville Ave	City of East Chicago	\$720.22
Lake	4430 Railroad Ave	City of East Chicago	\$216,167.80
Lake	3808 Guthrie St	City of East Chicago	\$1,875.74
Lake	3755 Michigan St	City of East Chicago	\$817.17
Lake	3809 Carey	City of East Chicago	\$105.42

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Lake	437 Vernon Ave	City of East Chicago	\$12.49
Lake	3511-17 Michigan Ave	City of East Chicago	\$33,050.73
Lake	3521 Michigan Ave	City of East Chicago	\$3,050.52
Lake	3523 Michigan Ave	City of East Chicago	\$2,478.12
Lake	Rear of 519 W 145th St	City of East Chicago	\$10,565.84
Lake	n/a	City of East Chicago	\$34,356.50
Lake	Appr 519 W 145th St	City of East Chicago	\$6,207.55
Lake	399 Vernon	City of East Chicago	\$25.01
Lake	Adj 4228 Carey St	City of East Chicago	\$1,812.09
Lake	4805 McCook	City of East Chicago	\$528.98
Lake	3523 Main St	City of East Chicago	\$20,462.28
Lake	3736 Main St	City of East Chicago	\$2,978.42
Lake	3522 Fir St	City of East Chicago	\$112.25

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Indiana	Statewide Total		\$451,962.44
Lake	4811 Melville Ave	City of East Chicago	\$618.60
Lake	3759-61 Guthrie St	City of East Chicago	\$2,638.72
Lake	401-27 E 5th Ave	City of Gary	\$1,692.41
Lake	561-65 Delaware St	City of Gary	\$489.00
Lake	533 Delaware St	City of Gary	\$641.62
Lake	523 Delaware St	City of Gary	\$112.63
Lake	520-22 Washington St	City of Gary	\$2,661.48
Lake	524-26 Washington St	City of Gary	\$2,661.48
Lake	528-30 Washington St	City of Gary	\$2,661.48
Lake	108 Huber Blvd, Hobart, IN 46432	New Chicago	\$2,206.74
Lake	n/a	Town of Cedar Lake	\$215.24
Lake	n/a	Town of Cedar Lake	\$215.24
Lake	n/a	Town of Cedar Lake	\$160.16

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County	Street Address	Deeded To	Amount
Indiana	Statewide Total		\$451,962.44
Lake	n/a	Town of Cedar Lake	\$417.66
Lake	n/a	Town of Cedar Lake	\$742.08
Lake	n/a	Town of Cedar Lake	\$687.54
Lake	n/a	Town of Cedar Lake	\$1,681.92
Lake	n/a	Town of Cedar Lake	\$1,967.06
Lake	n/a	Town of Cedar Lake	\$2,036.20
Lake	n/a	Town of Cedar Lake	\$401.85
Lake	n/a	Town of Cedar Lake	\$383.50
Lake	n/a	Town of Cedar Lake	\$405.26
Lake	n/a	Town of Cedar Lake	\$1,276.51
Lake	n/a	Town of Cedar Lake	\$742.48
Lake	n/a	Town of Cedar Lake	\$572.67
Lake	n/a	Town of Cedar Lake	\$574.26

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Indiana	Statewide Total		\$451,962.44
Lake	n/a	Town of Cedar Lake	\$479.96
Lake	n/a	Town of Cedar Lake	\$588.89
Lake	n/a	Town of Cedar Lake	\$684.17
Lake	n/a	Town of Cedar Lake	\$867.43
Lake	n/a	Town of Cedar Lake	\$590.28
Lake	n/a	Town of Cedar Lake	\$998.96
Lake	n/a	Town of Cedar Lake	\$821.56
Lake	n/a	Town of Cedar Lake	\$821.56
Lake	n/a	Town of Cedar Lake	\$2,965.68
Lake	n/a	Town of Cedar Lake	\$886.06
Lake	n/a	Town of Cedar Lake	\$886.06
Lake	n/a	Town of Cedar Lake	\$362.44
Lake	n/a	Town of Cedar Lake	\$248.46

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Indiana	Statewide Total		\$451,962.44
Lake	n/a	Town of Cedar Lake	\$455.72
Lake	n/a	Town of Cedar Lake	\$607.92
Lake	n/a	Town of Cedar Lake	\$1,744.18
Lake	n/a	Town of Cedar Lake	\$505.38
Lake	n/a	Town of Cedar Lake	\$1,014.56
Lake	n/a	Town of Cedar Lake	\$173.94
Lake	n/a	Town of Cedar Lake	\$340.02
Lake	n/a	Town of Cedar Lake	\$90.16
Lake	n/a	Town of Cedar Lake	\$974.16
Lake	n/a	Town of Cedar Lake	\$173.94
Lake	n/a	Town of Cedar Lake	\$528.04
Lake	n/a	Town of Cedar Lake	\$871.00
Lake	n/a	Town of Cedar Lake	\$1,439.84

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Indiana	Statewide Total		\$451,962.44
Lake	n/a	Town of Cedar Lake	\$928.66
Lake	n/a	Town of Cedar Lake	\$334.80
Lake	n/a	Town of Cedar Lake	\$590.28
Lake	n/a	Town of Cedar Lake	\$876.64
Lake	n/a	Town of Cedar Lake	\$138.98
Lake	n/a	Town of Cedar Lake	\$138.98
Lake	Joliet St	Town of Schererville	\$13.29
Lake	9380 Civic Dr	Town of St. John	\$1,068.57
Lake	9350 Hack St	Town of St. John	\$1,117.94
Lake	10720 Thielen St	Town of St. John	\$177.19
Lake	10720 Thielen St	Town of St. John	\$539.35
Lake	9370 Hack St	Town of St. John	\$539.35
Lake	9370 Hack St	Town of St. John	\$539.35

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Indiana	Statewide Total		\$451,962.44
Lake	5524 E 145th Ave	Township of Winfield	\$260.15
Lake	County Total		\$393,256.83
Marion	1311 Milburn St	Indiana State Office Building Commission	\$8,012.85
Marion	4601 N Illinois St	State of Indiana	\$100.56
Marion	4611 N Illinois St	State of Indiana	\$31.42
Marion	County Total		\$8,144.83
St. Joseph	416 W Lasalle	Redevelopment Commission of South Bend	\$1,494.09
St. Joseph	County Total		\$1,494.09

IC 6-1.1-36-7

Real property taxes assessed against political subdivisions or state; cancellation; compromise; distribution of receipts

Sec. 7. (a) The department of local government finance may cancel any property taxes assessed against real property owned by a county, township, city, or town if a petition requesting that the department cancel the taxes is submitted by the auditor, assessor, and treasurer of the county in which the real property is located.

(b) The department of local government finance may cancel any property taxes assessed against real property owned by this state if a petition requesting that the department cancel the taxes is submitted by:

- (1) the governor; or
- (2) the chief administrative officer of the state agency which supervises the real property.

However, if the petition is submitted by the chief administrative officer of a state agency, the governor must approve the petition.

(c) The department of local government finance may compromise the amount of property taxes, together with any interest or penalties on those taxes, assessed against the fixed or distributable property owned by a bankrupt railroad, which is under the jurisdiction of:

- (1) a federal court under 11 U.S.C. 1163;
- (2) Chapter X of the Acts of Congress Relating to Bankruptcy (11 U.S.C. 701-799); or
- (3) a comparable bankruptcy law.

(d) After making a compromise under subsection (c) and after receiving payment of the compromised amount, the department of local government finance shall distribute to each county treasurer an amount equal to the product of:

- (1) the compromised amount; multiplied by
- (2) a fraction, the numerator of which is the total of the particular county's property tax levies against the railroad for the compromised years, and the denominator of which is the total of all property tax levies against the railroad for the compromised years.

(e) After making the distribution under subsection (d), the department of local government finance shall direct the auditors of each county to remove from the tax rolls the amount of all property taxes assessed against the bankrupt railroad for the compromised years.

(f) The county auditor of each county receiving money under subsection (d) shall allocate that money among the county's taxing districts. The auditor shall allocate to each taxing district an amount equal to the product of:

- (1) the amount of money received by the county under subsection (d); multiplied by
- (2) a fraction, the numerator of which is the total of the taxing district's property tax levies against the railroad for the compromised years, and the denominator of which is the total of all property tax levies against the railroad in that county for the compromised years.

(g) The money allocated to each taxing district shall be apportioned and distributed among the taxing units of that taxing district in the same manner and at the same time that property taxes are apportioned and distributed.

(h) The department of local government finance may, with the approval of the attorney general, compromise the amount of property taxes, together with any interest or penalties on those taxes, assessed against property owned by a person that has a case pending under state or federal bankruptcy law. Property taxes that are compromised under this section shall be distributed and allocated at the same time and in the same manner as regularly collected property taxes. The department of local government finance may compromise property taxes under this subsection only if:

(1) a petition is filed with the department of local government finance that requests the compromise and is signed and approved by the assessor, auditor, and treasurer of each county and the assessor of each township (if any) that is entitled to receive any part of the compromised taxes;

(2) the compromise significantly advances the time of payment of the taxes; and

(3) the compromise is in the best interest of the state and the taxing units that are entitled to receive any part of the compromised taxes.

(i) A taxing unit that receives funds under this section is not required to include the funds in its budget estimate for any budget year which begins after the budget year in which it receives the funds.

(j) A county treasurer, with the consent of the county auditor and the county assessor, may compromise the amount of property taxes, interest, or penalties owed in a county by an entity that has a case pending under Title 11 of the United States Code (Bankruptcy Code) by accepting a single payment that must be at least seventy-five percent (75%) of the total amount owed in the county.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.75, SEC.1; P.L.69-1983, SEC.9; P.L.5-1988, SEC.45; P.L.30-1994, SEC.6; P.L.90-2002, SEC.260; P.L.146-2008, SEC.288.