

2006 Tax Cancellations Approved by DLGF

County	Street Address	Deeded To	Amount
Indiana	Statewide Total		\$1,247,099.99
Allen	3131 N. Wells St.	Board of Commissioner	\$2,823.19
Allen	Wallywood Av	Board of Commissioner	\$566.18
Allen	100 W. Columbia St.	Board of Commissioner	\$12,595.47
Allen	14012 Coldwater Rd.	Board of Commissioner	\$1,209.50
Allen	Ridge Crest Xing (The Rd)	Board of Commissioner	\$492.80
Allen	4300 Hickory Ridge Rd	City of Woodburn	\$578.57
Allen	5105 Adams Center Rd.	Dept of Redevelopment	\$2,413.81
Allen	7031 E. Paulding Rd.	Dept of Redevelopment	\$208.67
Allen	Paulding Rd.	Dept of Redevelopment	\$15.92
Allen	County Total		\$20,904.11
Lake	523 W. 145th St.	Board of Public Works	\$3,027.72
Lake	4229 Carey St	Board of Public Works	\$9,446.41
Lake	511-515 Park St	Board of Public Works	\$1,350.39

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Lake	109 East Summit St	City of Crown Point	\$354.68
Lake	123 E Summitt St	City of Crown Point	\$395.53
Lake	1313 White Hawk Dr	City of Crown Point	\$36.77
Lake	3511-13 Fir St	City of East Chicago	\$7,445.99
Lake	3429 Michigan Ave	City of East Chicago	13, 480.93
Lake	3431-33 Michigan Ave	City of East Chicago	\$10,072.73
Lake	3401-03 Grand Blvd	City of East Chicago	\$10,758.63
Lake	2207-22 Schrage Ave	City of Whiting	\$234,552.80
Lake	4949 Huish Dr., East Chicago	Continental Machine & Engineering Co., Inc.	
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Lake	3690 W 5th Ave	Dept of Redevelopment	\$5,271.44
Lake	4376 Connecticut St	Dept of Redevelopment	\$5,611.78
Lake	1729-31 Adams St	Dept of Redevelopment	\$208.70

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Lake	1716-18 Adams St	Dept of Redevelopment	\$104.35
Lake	1642 W 9th Ave	Dept of Redevelopment	\$401.29
Lake	456 Pennsylvania St	Dept of Redevelopment	\$2,115.92
Lake	428 Pennsylvania St	Dept of Redevelopment	\$6.08
Lake	1343-49 Harrison Blvd	Dept of Redevelopment	\$2,453.66
Lake		Dept of Redevelopment	\$789.21
Lake	2501 Chase St	Dept of Redevelopment	\$3,913.60
Lake	2583-85 Marshall Pl	Dept of Redevelopment	\$2.22
Lake	2616-22 Taney St	Dept of Redevelopment	\$962.10
Lake	unknown	Dept of Redevelopment	\$12.44
Lake	2601 Ellsworth St	Dept of Redevelopment	\$1,334.01
Lake	2663 Cleveland St	Dept of Redevelopment	\$518.32
Lake	405 Connecticut St	Dept of Redevelopment	\$1,863.22

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Lake	2631 Ellsworth St	Dept of Redevelopment	\$1,001.35
Lake	523 Delaware	Dept of Redevelopment	\$240.35
Lake	532 Virginia St	Dept of Redevelopment	\$243.66
Lake	520-26 Carolina St	Dept of Redevelopment	\$244.34
Lake	553-55 Carolina St	Dept of Redevelopment	\$656.71
Lake	2645-47 Taney Pl	Dept of Redevelopment	\$328.53
Lake	2546 E 22nd Ave	Dept of Redevelopment	\$714.30
Lake	2125 Roosevelt St	Dept of Redevelopment	\$2,413.52
Lake	2117-23 Roosevelt St	Dept of Redevelopment	\$2,413.52
Lake	appr 2640 Garfield	Dept of Redevelopment	\$392.17
Lake	2619 Taft St	Dept of Redevelopment	\$1,683.31
Lake	2613 Taft St	Dept of Redevelopment	\$1,608.31
Lake	appr 2610 Marshall St	Dept of Redevelopment	\$2,145.05

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Lake	appr 2622 Marshall St	Dept of Redevelopment	\$236.06
Lake	appr 2650 Taney St	Dept of Redevelopment	\$259.44
Lake	2620 Cleveland St	Dept of Redevelopment	\$1,633.04
Lake	appr 2631 Roosevelt St	Dept of Redevelopment	\$1,051.84
Lake	appr 2625 Roosevelt St	Dept of Redevelopment	\$1,134.44
Lake	2619 Roosevelt St	Dept of Redevelopment	\$1,134.44
Lake	2607 Roosevelt St	Dept of Redevelopment	\$1,723.22
Lake	2610 Roosevelt St	Dept of Redevelopment	\$1,006.40
Lake	2372 Fairbanks	Dept of Redevelopment	\$3,915.57
Lake	appr 2601 Taft St	Dept of Redevelopment	\$7.79
Lake	1814 Broadway	Dept of Redevelopment	\$229.46
Lake	1810-12 Broadway	Dept of Redevelopment	\$36,135.06
Lake	1810 Broadway	Dept of Redevelopment	\$223.10

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Lake	1808 Broadway	Dept of Redevelopment	\$223.10
Lake	1806 Broadway	Dept of Redevelopment	\$223.10
Lake	1804 Broadway	Dept of Redevelopment	\$223.10
Lake	3491 Michigan Ave.	Dept of Redevelopment	\$3,866.98
Lake	3491 Michigan Ave.	Dept of Redevelopment	\$1,646.78
Lake	3495 Michigan Ave	Dept of Redevelopment	\$933.82
Lake	3497 Michigan Ave.	Dept of Redevelopment	\$10,190.28
Lake	3516 Main	Dept of Redevelopment	\$4,815.45
Lake	3506 Main	Dept of Redevelopment	\$2,578.82
Lake	3409 Michigan Ave.	Dept of Redevelopment	\$4,059.32
Lake	3469 Michigan Ave.	Dept of Redevelopment	\$4,028.46
Lake	3443-45 Michigan Ave.	Dept of Redevelopment	\$888.30
Lake	3923 Carey St.	Dept of Redevelopment	\$1,059.47

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Lake	4020 Carey St.	Dept of Redevelopment	\$914.18
Lake	4008 Carey St	Dept of Redevelopment	\$1,139.48
Lake	4305 Euclid Ave.	Dept of Redevelopment	\$2,660.52
Lake	1011 148th St.	Dept of Redevelopment	\$3,332.74
Lake	3449 Michigan	Dept of Redevelopment	\$324.86
Lake	4722 Alexander	Dept. of Redevelopment	\$882.68
Lake	4801 McCook Ave.	Dept. of Redevelopment	\$2,095.58
Lake	3623 Gurthrie St.	Dept. of Redevelopment	\$39,128.54
Lake	3601-21 Gutherie St.	Dept. of Redevelopment	\$8,891.50
Lake	3609 Main St.	Dept. of Redevelopment	\$3,607.38
Lake	3504 Main St.	Dept. of Redevelopment	\$15,261.72
Lake	3437 Michigan Ave.	Dept. of Redevelopment	\$1,871.10
Lake	3737 Carey St.	Dept. of Redevelopment	\$1,330.54

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Lake	3813 Drummond St.	Dept. of Redevelopment	\$511.06
Lake	3828 Carey St.	Dept. of Redevelopment	\$4,442.68
Lake	4008 Drummond Ave.	Dept. of Redevelopment	\$940.15
Lake	4003 Carey St.	Dept. of Redevelopment	\$12,601.88
Lake	4026 Carey St.	Dept. of Redevelopment	\$1,247.84
Lake	4000 Carey St.	Dept. of Redevelopment	\$329.18
Lake	7022 E Ridge Rd	Sanitary District	\$3,550.77
Lake	3400 Montgomery	Sanitary District	\$3,622.11
Lake	7410 E Ridge Rd	Sanitary District	\$911.88
Lake	RR 1 E 37th Ave	Sanitary District	\$519.66
Lake	Route 6 & 51	Sanitary District	\$10,853.30
Lake	County Total		\$521,493.28
Marion	2535 N Capitol Avenue	Dept of Metropolitan Development	\$313,024.22

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Indiana	Statewide Total		\$1,247,099.99
Marion	530 S Capitol Ave	Indiana Stadium and Convention Building Authority	\$89,381.32
Marion	744 S Capitol Ave	Indiana Stadium and Convention Building Authority	\$432.07
Marion	730 S Capitol Ave	Indiana Stadium and Convention Building Authority	\$1,802.09
Marion	540 Willard St	Indiana Stadium and Convention Building Authority	\$11,593.50
Marion	716 S Capitol Ave	Indiana Stadium and Convention Building Authority	\$1,191.72
Marion	212 W McCarty St	Indiana Stadium and Convention Building Authority	\$3,173.45
Marion	353 W Merrill St	Indiana Stadium and Convention Building Authority	\$5,961.21
Marion	609 S Missouri St	Indiana Stadium and Convention Building Authority	\$645.73
Marion	613 S Missouri St	Indiana Stadium and Convention Building Authority	\$949.92
Marion	617 S Missouri St	Indiana Stadium and Convention Building Authority	\$949.94
Marion	621 S Missouri St	Indiana Stadium and Convention Building Authority	\$912.57
Marion	County Total		\$430,017.74
Porter	unknown	Portage Township	\$334.79

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Porter	unknown	Portage Township	\$62.32
Porter	unknown	Portage Township	\$69.44
Porter	unknown	Portage Township	\$96.72
Porter	unknown	Portage Township	\$27.68
Porter	unknown	Portage Township	\$916.63
Porter	unknown	Portage Township	\$957.02
Porter	unknown	Portage Township	\$420.52
Porter	unknown	Portage Township	\$98.64
Porter	394 W. 700 N.	Portage Township	\$31.54
Porter	5843 Central Ave.	Portage Township	\$1,064.68
Porter	unknown	Portage Township	\$639.87
Porter	County Total		\$4,719.85
St. Joseph	1151 Miner	City of South Bend	\$1,210.44

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St. Joseph	209 Chapin Street, South Bend	City of South Bend Redevelopment Commission	\$16,792.20
St. Joseph	809 Thomas Street, South Bend	City of South Bend Redevelopment Commission	\$1,545.34
St. Joseph	807 Thomas Street, South Bend	City of South Bend Redevelopment Commission	\$1,595.93
St. Joseph	1020 High Street, South Bend	City of South Bend Redevelopment Commission	\$11,750.79
St. Joseph	1012 High Street, South Bend	City of South Bend Redevelopment Commission	\$246.70
St. Joseph	V/L High Street, South Bend	City of South Bend Redevelopment Commission	\$814.09
St. Joseph	531 South Chapin Street, South Bend	City of South Bend Redevelopment Commission	\$28,591.74
St. Joseph	1217 South Walnut Street, South Bend	City of South Bend Redevelopment Commission	\$153,549.03
St. Joseph	V/L High Street, South Bend	City of South Bend Redevelopment Commission	\$280.64
St. Joseph	County Total		\$216,376.90
Wabash	211 North Wabash St	Redevelopment Commission of the City of Wabash	\$52,912.43
Wabash	County Total		\$52,912.43
Wayne	403 W Main St	Town of Fountain City	\$675.68

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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.