

**SPENCER COUNTY, INDIANA  
ORDINANCE NUMBER 2026-04**

**AN ORDINANCE OF THE SPENCER COUNTY BOARD OF COMMISSIONERS  
ESTABLISHING AUDITOR TRANSFER-PROCESSING REQUIREMENTS FOR  
CONVEYANCE INSTRUMENTS**

WHEREAS, the Spencer County Auditor is charged under Indiana law, including IC 36-2-9 and IC 36-2-11-14, with maintaining accurate transfer books, endorsing conveyance instruments for transfer, and administering the property tax rolls of Spencer County; and

WHEREAS, accurate identification of real property, its acreage, and its chain of title is essential to the Auditor's duties, to equitable tax administration, and to the orderly maintenance of county records; and

WHEREAS, the Board of Commissioners finds that establishing uniform procedural requirements for instruments submitted to the Auditor for transfer endorsement will reduce processing delays, improve recordkeeping accuracy, and protect the public interest;

NOW, THEREFORE, BE IT ORDAINED by the Board of Commissioners of Spencer County, Indiana, that the Spencer County Code of Ordinances is amended to add a new Chapter 38 as follows:

Section 1. Addition of Chapter 38. A new Chapter 38 of the Spencer County Code shall be added as follows:

§ 38 AUDITOR TRANSFER-PROCESSING REQUIREMENTS

§ 38.01 Purpose and Authority

This Chapter governs the Auditor's processing of conveyance instruments presented for transfer endorsement under IC 36-2-9 and IC 36-2-11-14. It does not alter the Recorder's statutory duties or grounds for refusing to record an instrument. Nothing in this Chapter limits the Recorder's acceptance of any instrument that satisfies Indiana recording statutes.

§ 38.02 Definitions

For purposes of this Chapter:

"Auditor" means the Spencer County Auditor or a designee.

"Conveyance instrument" means a deed or other written instrument that conveys, transfers, or otherwise affects title to real property in Spencer County and that requires the Auditor's endorsement for transfer under Indiana law.

"Parcel identification number" or "parcel number" means the 18-digit parcel number assigned by the Auditor under the Department of Local Government Finance parcel numbering system.

"Parent parcel" means the parcel from which one or more new parcels are created by a split.

"Planning Commission" means the Spencer County Area Plan Commission or its successor.

"Split" means the division of a single tax parcel into two or more parcels.

§ 38.03 Parcel Number Requirement

(A) Every conveyance instrument presented to the Auditor shall identify each affected parcel by its parcel identification number. The parcel number may appear on the face of the instrument, in a designated parcel identification field, or on an accompanying transfer cover sheet submitted with the instrument.

(B) Where a conveyance involves a split, the instrument shall identify the parent parcel by its parcel number. The Auditor shall assign new parcel numbers to the resulting parcels as part of the transfer process.

(C) The Auditor may waive this subsection for:

- (1) court orders, plats, and other instruments whose form is fixed by statute or court rule;
  - (2) instruments affecting parcels for which no separate parcel number has been assigned;
- and

(3) other instruments for which compliance is impracticable, as determined by the Auditor.

§ 38.04           Acreage Requirement

Every conveyance instrument shall state the acreage of each parcel or tract conveyed. The stated acreage shall match the Auditor's records or be supported by a current survey or legal description submitted with the instrument. Where the instrument conveys a portion of a parcel, the acreage of the portion conveyed shall be stated.

§ 38.05           Cross-Reference to Prior Instrument

Every conveyance instrument should state the recording reference—book and page or instrument number—of the most recent prior instrument of record affecting the parcel. If the prior instrument number is unknown, the instrument may so state. This subsection is a best-practice requirement and is not a condition of Auditor processing, except that any instrument purporting to release, assign, satisfy, or modify a prior recorded instrument shall identify that prior instrument by its recording reference.

§ 38.06           Procedure on Noncompliant Instruments

If a conveyance instrument presented for transfer does not comply with this Chapter, the Auditor shall return the instrument to the presenter with a written statement of the deficiency. The presenter may cure the deficiency and resubmit the instrument. The Auditor shall process any resubmitted instrument that satisfies this Chapter.

§ 38.07           Effect on Recording

Nothing in this Chapter shall be construed to require the Recorder to refuse any instrument that satisfies Indiana recording statutes. An instrument that fails to comply with this Section may still be recorded if it meets state-law recording requirements; however, the Auditor will not endorse the instrument for transfer until the deficiency is cured.

Section 2.     Severability. If any section, provision, or clause of this Ordinance shall be held to be unenforceable, such determination shall not affect the validity or enforceability of the remaining provisions, which shall remain in full force and effect.

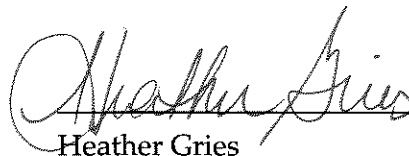
Section 3. Effective Date. This ordinance shall be in full force and effect, following its passage and adoption by the Spencer County Commissioners.

Passed and adopted by the Spencer County, Indiana, this 4th day of May, 2026.

THE BOARD OF COMMISSIONERS OF  
SPENCER COUNTY, INDIANA



Jim Seiler, President



Heather Gries



Malcolm "Mac" Webb

ATTEST:

I, the undersigned Auditor of Spencer County, Indiana, do hereby certify that above and foregoing is a full, true, and complete copy of Ordinance No. 2026-04 passed by the Board of Commissioners of Spencer County, Indiana, on the 4th day of May, 2026, by a vote of 3 AYES and 0 NAYS and now remains on file and on record in my office.



Melissa Bunner, Auditor