

**THE BOARD OF COMMISSIONERS OF WABASH COUNTY, INDIANA**

**RESOLUTION NO.2026-85-03**

**RESOLUTION ASSIGNING TAX SALE CERTIFICATE**

WHEREAS, the Wabash County Auditor and the Wabash County Treasurer conducted and completed the County's 2025 tax sale pursuant to Indiana Code § 6-1.1-24 in September of 2025;

WHEREAS, the following real estate in Wabash County, Indiana ("Parcel") was offered for sale in the 2025 tax sale, and an amount was not received equal to or in excess of the minimum sale price prescribed by Indiana Code §§ 6-1.1-24-5(e) and (f):

- 1.) Address: Walnut Street, LaFontaine, IN 46940  
Brief Legal Description: MCKELVEY & JACKSONS PT 22X280 27-26-7 .18AC  
Parcel ID: 85-19-27-401-144.000-006  
Tax Sale Certificate No.: 852500028

WHEREAS, pursuant to Indiana Code § 6-1.1-24-6(a), the Board of Commissioners of Wabash County ("County") acquired a lien in the amount of the minimum sale price with respect to the Parcel. The Wabash County Auditor has issued a tax sale certificate to the County for the Parcel pursuant to Indiana Code § 6-1.1-24-6(b) and § 6-1.1-24-9. Pursuant to Indiana Code § 6-1.1-24-6(b), when the County acquires a certificate under Indiana Code § 6-1.1-24-6(b), the County has the same rights as a purchaser.

WHEREAS, Indiana Code § 6-1.1-24-9(c) authorizes the County to assign a certificate of sale.

WHEREAS, Indiana Code § 6-1.1-24-9(e) authorizes the 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, Indiana Code § 6-1.124-6.2(a)(4) allows the county executive of the county in which the real property is located in to notify the executive of the city or town in which the real property is located of the opportunity to accept a transfer of the property to the city or town as negotiated between the city or town and the county; and

WHEREAS, the Parcel is within the corporate boundaries of the Town of LaFontaine, Indiana ("Town"); and

WHEREAS, the County, by and through its Board of Commissioners, and the Town, by and through the Town Council of the Town of LaFontaine ("Council"), have determined that it would be in the best interests of Wabash County and the Town if the tax sale certificates for the Parcel were assigned from the County to the Town, pursuant to Indiana Code § 6-1.1-24-9(e);

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

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

WHEREAS, the Town has agreed that after the tax sale certificate is assigned to the Town, the Town, through its lawfully authorized representatives, will give all statutory notices, and, if not redeemed,

perform all steps required by Indiana statutes to obtain title in the name of the Town to the Parcel through the issuance of a tax deed from the Auditor of Wabash County;

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

WHEREAS, the County, by adopting this resolution, is authorizing the assignment of the tax sale certificate for the Parcel upon the Town adopting a substantially identical resolution to authorize the Town to accept the assignment of the tax sale certificate for the Parcel.

NOW, THEREFORE, IT IS RESOLVED AS FOLLOWS:

1) Upon the County and Town's adoption of substantially identical resolutions to authorize the assignment of the tax sale certificates for the Parcel held in the name of the County to the Town of LaFontaine, Indiana, the Chairman of the Wabash County Board of Commissioners is authorized to assign the tax sale certificate for the Parcel to the Town pursuant to Indiana Code § 6-1.1-24-9(c) and (e).

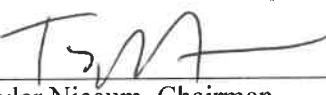
2) No money shall be paid by the Town for the assignment to it of the tax sale certificate for the Parcel.

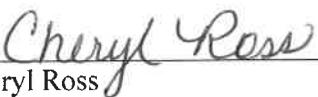
3) Following the assignment of the tax sale certificates, the Town shall give notices and take all steps necessary to obtain title to the Parcels. If the Parcels are not redeemed, the Town, through its authorized representatives, shall follow and comply with the required statutory procedures for the issuance of a tax title deed for each Parcel from the Wabash County Auditor to the Town, a town incorporated within the State of Indiana pursuant to Indiana Code § 36-5-1 *et seq.*

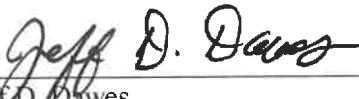
4) This resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 16<sup>th</sup> day of February, 2026.

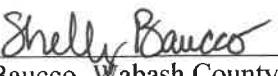
BOARD OF COMMISSIONERS OF WABASH COUNTY

  
\_\_\_\_\_  
Tyler Niccum, Chairman

  
\_\_\_\_\_  
Cheryl Ross

  
\_\_\_\_\_  
Jeff D. Dawes

ATTEST:

  
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Shelly Baucco, Wabash County Auditor