

Case Initiation & Filings

Tax Sale Filings

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Assigning a Case Number

Ind. Administrative Rule 8 requires the trial court clerk to assign a case number to each action commenced under Ind. Trial Rule 3. Most filings represent unrelated cases and do not present a problem. Tax Sale filings by the county auditor are different.

After a landowner has been delinquent on taxes for three installments (1.5 years), the county treasurer certifies a list of eligible parcels for tax sale.¹ The certification occurs on or after January 1 but no later than 51 days after the tax payment due date for the third delinquent installment.

The county auditor then sends a certified notice and publishes newspaper advertisements alerting the landowner of the lien on the property and that it will be sold at a tax sale. The notice alerts the owner of their right to make statutory objections in court, although few ever exercise this right. If the owner raises an objection, the court schedules the matter for hearing.

If the landowner does not pay the delinquent taxes, the auditor files an Application for Judgment for the collection of the unpaid tax liens and this application, which may relate to multiple properties and owners, is docketed as a single Tax Sale (TS) case. The application is docketed as a single case because the application is based upon the treasurer's list of certified properties rather than individual files.² The Judgment Order

¹ I.C. 6-1.1-24-1(a).

² I.C. 6-1.1-24-4.6(b)

permits the sale of the property remaining on the list at the tax sale and must be signed at least three (3) days before the sale.

The buyer at the tax sale is required to send certified mail notices to all owners within six months of the sale allowing the owner to redeem the property by the end of the one-year period. The existing owner of the property has one (1) year to redeem the property after a tax sale. If the owner does not redeem, the tax sale buyer of the property may petition the court for a deed. The Court will consider the motion and order the auditor to prepare the deed.

Since 1/1/2017, a petition for deed has been filed under a Petition for Tax Deed (TP) case number in accordance with Admin. R. 8(B). Filing fees are not required.

Tax Sale Filings vs. Tax Warrants

Tax Sale filings are different from Tax Warrants. Tax Warrants are a lien against property for unpaid income taxes or other taxes under Ind. Code 6-8.1-8-2. Tax Warrants are discussed in another section.