
CASE INITIATION & FILINGS
TAX SALE FILINGS
ASSIGNING A CASE NUMBER

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[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, on or after January 1 but no later than 51 days after the tax payment due date in the calendar year, certifies the list of eligible parcels for tax sale.¹ 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 shall set 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 an TS case. The Judgment Order permits the sale of the property at the tax sale and the order must be signed at least three (3) days before the sale.

The buyer at the tax sale must 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.

Effect on the Trial Court Clerk's Office

Technically, each tax sale is a different action under Trial Rule 3. However, the auditor, in filing the Application for Judgment, works from the treasurer's list of certified properties rather than individual files. Therefore, the auditor's Application for Judgment will be assigned one case number rather than individual case numbers for each parcel.²

¹ I.C. 6-1.1-24-1(a).

² I.C. 6-1.1-24-4.6(b) Annually, the county treasurer and the county auditor shall make application for judgment and order for sale. The application shall be made **as one (1) cause of action** to any court of competent jurisdiction jointly by the county treasurer and county auditor. The application shall include the names of at

Unless the property owner files statutory objections or otherwise pays the delinquent taxes, the court does not consider the Judgment Order for each property separately. The court will sign the Judgment Order and the parcels will be sold at one tax sale. The owner may redeem the property during the one-year waiting period or the new buyer may petition for a deed to the property at the conclusion of the one-year waiting period, but until either occurs, the court does not proceed on the parcels separately.³ Effective 1/1/2017, a petition for deed should be filed under a new TP case number. No filing fees are required for either event.

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.

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least one (1) of the owners of each tract or item of real property, the dates of mailing of the notice required by section 2 of this chapter, as applicable, the dates of publication required by section 3 of this chapter, and the declaration of facts and corrected list as provided in subsection (a).

³ I.C. 6-1.1-25-4.6(a) After the expiration of the redemption period specified in section 4 of this chapter but not later than three (3) months after the expiration of the period of redemption:

(1) the purchaser, the purchaser's assignee, the county executive, or the purchaser of the certificate of sale under IC 6-1.1-24 may; or

(2) in a county where the county auditor and county treasurer have an agreement under section 4.7 of this chapter, the county auditor shall, upon the request of the purchaser or the purchaser's assignee;

file a verified petition in the same court and under the same cause number in which the judgment of sale was entered asking the court to direct the county auditor to issue a tax deed if the real property is not redeemed from the sale. Notice of the filing of this petition shall be given to the same parties and in the same manner as provided in section 4.5 of this chapter, except that, if notice is given by publication, only one (1) publication is required. The notice required by this section is considered sufficient if the notice is sent to the address required by section 4.5(d) of this chapter. Any person owning or having an interest in the tract or real property may file a written objection to the petition with the court not later than thirty (30) days after the date the petition was filed. If a written objection is timely filed, the court shall conduct a hearing on the objection.