RESOLUTION R-C-25-1

A RESOLUTION ESTABLISHING THE INTENT TO CONDUCT A COMMISSIONERS' SALE TO SELL TAX SALE CERTIFICATES FOR PROPERTIES THAT ARE SEVERELY DELINQUENT IN PAYMENT OF PROPERTY TAXES.

WHEREAS, there are several properties in Perry County that are severely delinquent in the payment of property taxes, having been offered for tax sales and which received no bids equal to or in excess of minimum sale price. The parcel numbers of those properties being attached to this resolution as "**Exhibit A**", and

WHEREAS, there is an assessed value associated with these properties for taxation purposes, but no taxes are being collected, therefore causing a lower than expected tax distribution to those taxing units and taxing districts within which the properties are located, and

WHEREAS, the Perry County Commissioners desire to have these properties back on the tax rolls with taxes being collected, and

WHEREAS, IC 6-1.1-24-6, *et seq.* allows for the Perry County Commissioners to acquire a lien on those delinquent properties and receive issuance of the tax sale certificates for those properties, without taking title to the properties, therefore limiting the liability and cost normally associated with taking title,

NOW, THEREFORE, BE IT RESOLVED by the Perry County Board of Commissioners that the County Executive shall acquire liens and receive tax sale certificates of the properties listed on **Exhibit A** that are severely delinquent and sell said certificates at a properly advertised Commissioner Tax Certificate sale.

PASSED AND ADOPTED by the Perry County Board of Commissioners this 3 day of March 2025.

President, Board of Commissioners

Commissioner

Commissioner

ATTEST:
Perry County Auditor