

RESOLUTION 2025-04

**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 properties in Spencer 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 those 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

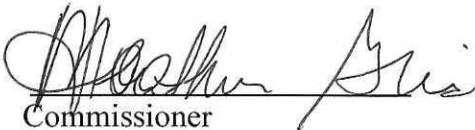
**WHEREAS**, the Spencer County Commissioners desire to have these properties back on the tax rolls with taxes being collected, and


**WHEREAS**, IC 6-1.1-24-6, *et seq.* allows for the Spencer 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 Spencer 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 Spencer County Board of Commissioners this 7th day of October, 2025.

  
President, Board of Commissioners

  
Commissioner

  
Commissioner

ATTEST:   
Spencer County Auditor