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**SPECIAL PROCESSES &  
PROCEDURES**

**PROCESSING TAX WARRANTS**

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Tax warrants are liens against property, filed by the Department of Revenue (DOR) in the county or counties where the taxpayer owns property to collect unpaid taxes (income or otherwise). Tax sales are different and occur when a real estate owner has been delinquent on his real property taxes for three periods (1.5 years). The processing of real estate tax sales is discussed in the previous chapter.

I.C. [6-8.1-8-2](#) establishes the authority and process for the DOR to record tax warrants with the Circuit Court Clerk. The DOR, under certain parameters, may issue a tax warrant for the amount of unpaid tax, interest, penalties, collection fee, sheriff's costs, clerk's costs, and other fees, including a collection fee. The warrant must be filed with the Clerk within five (5) days after the DOR issues the warrant.

The Clerk then enters:

- the name of the person owing the tax,
- the amount of the tax, interest, penalties, collection fee, sheriff's costs, clerk's costs and other fees.
- The date the warrant was filed with the Clerk

in the judgment book. When the entry is made, the total amount of the tax warrant becomes a judgment against the person owning the tax. The judgment creates a lien in favor of the state that attaches to the person's interest in any chose in action in the county and any real or personal property in the county except negotiable instruments not yet due.

When the tax is paid, a Satisfaction of Lien is mailed to the Clerk who then combines the satisfaction with the old tax warrant in the judgment book and records the Satisfaction. If the DOR determines that the filing of a warrant was in error, or if the DOR determines that the release of the judgment and expungement of the tax warrant are in the best interest of the state, the department shall mail a release of judgment to the taxpayer and the Clerk of each county where the warrant was filed. Under an amendment to the statute passed in 2011, the department shall also mail to the clerk an order for the warrant to be expunged and the clerk shall expunge the warrant from the judgment debtor's column of the judgment record.

## Processing Tax Warrants

Historically, paper tax warrants were mailed by the DOR to the Clerk however, this is no longer done. Clerks now receive tax warrant information through an e-Tax Warrant application in INCite<sup>1</sup> or by accessing electronic tax warrant information directly from the DOR.

The INCite e-Tax Warrant application allows Clerks to seamlessly process tax warrants electronically, reducing data entry, making the records searchable and ensuring timely, accurate records. The e-Tax Warrant application is free of charge to the counties and is available through INCite.

Using the e-Tax Warrant application, the DOR provides an electronic file with tax warrants to be processed by the Clerk. INCite creates an electronic judgment book record of the filing. The filing information is sent back to the DOR electronically so DOR staff can send the \$3 per filing payment to the Clerk. When the taxes are paid to the DOR, the satisfaction is electronically recorded against the original judgment. There is no need for the Clerk to enter the tax warrant judgment into the county judgment docket because the e-Tax Warrant application creates an electronic judgment docket.

Previous instructions from the Division advised the Clerk to assign a CB cases to the tax warrant. This is no longer necessary. Tax warrants are not really court cases so there is no reason to issue court case numbers for these matters.<sup>2</sup> However, when a tax warrant is challenged, then the matter does become a court case and at that time the clerk should open a court case with a Miscellaneous (MI) case number.

Although tax warrants no longer receive court case numbers, clerks must ensure that tax warrant information is available to the public in some manner. This could be done by providing access to the INCite e-Tax Warrant application through a public terminal in the clerk's office or other public access to tax warrants.

The Clerk should do the following:

1. Deposit DOR checks for the \$3 filing fee as a miscellaneous cash receipt. Because a CB case designation will no longer be given to tax warrants, it is not necessary to assess the \$3 fee and post the \$3 payment to each CB case.
2. Continue recording tax warrant judgments in the judgment docket [see [I.C. 6-8.1-8-2\(d\)](#)], however, clerks using the INCite e-Tax Warrant application need not record tax warrant judgments in the county judgment docket because the INCite e-Tax Warrant application creates an electronic tax warrant judgment docket automatically.

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<sup>1</sup> Created by the Judicial Technology and Automation Committee and the DOR.

<sup>2</sup> JTAC will remove all CB case numbers created for tax warrants in the Odyssey system.

3. As noted above, if a tax warrant is challenged, continue to create a Miscellaneous (MI) case for the court proceedings.
4. If the ten year period under I.C. [6-8.1-8-2\(f\)](#) for enforcement of a judgment expires, the Clerk shall assign the warrants collectively to an MI case type for court proceedings to dispose of the outstanding judgments.

Last modified 12/9/15