

Starke County Delinquent Tax Property Payment Agreement Policy

July 1, 2013

Generally, it is the policy of Starke County government to include all tax delinquent properties on the certified list of delinquent properties to be offered for sale pursuant to § Ind. Code 6-1.1-24-1.

However, when a qualifying owner or their representative, enters into an agreement for payment of delinquent tax in compliance with this policy and I.C. § 6-1.1-24-1.2 (as amended), the delinquent property will be excluded from being offered at the county tax sale so long as the owner timely makes all payments thereunder, and the owner is in full compliance with all the other terms and conditions of the agreement and of this policy.

1. **Parties to the Agreement.** All payment agreements must be in writing, and be signed by (a) the Treasurer or Deputy Treasurer; *and*, (b) by the record Owner of the property or their representative (generally referred to as the "Owner"). To qualify as an Owner's representative, a person must show proof that they are acting pursuant to a valid Power of Attorney, Letters of Guardianship, Conservatorship, Administration, as an Executor of the Owner's Estate, as authorized agent for a Corporation or similar business entity, or that a similar recognized legal relationship exists whereby the representative has lawful authority to bind the Owner as required by I.C. § 6-1.1-24-1.2.

2. **Required Terms.** All agreements must contain the following terms:

- a. The amount of the delinquent tax, penalties and interest owed on the property; and,
- b. That such amount constitutes a valid debt, and a lien on the subject property; and,
- c. That the Owner shall timely and fully pay all future tax bills that may arise during the term of the payment agreement, and that the Owner understands and agrees that failure to so pay future tax bills arising during the term of the agreement constitutes a material breach by Owner; and,
- d. That the terms of the payment agreement must be in compliance with Section 3 below, and in any event, all delinquent taxes, penalties and interest must be paid in full no later than the last business day before July 1 of the year after the agreement is signed (I.C. § 6-1.1-24-1.2); and,
- e. That the Owner is authorized to enter into the agreement, and is not subject to any legal disability that would render the agreement unenforceable; and,
- f. That the Owner has not entered into, and subsequently breached, any similar agreement with the County in the past five (5) years; and,
- g. That if the Owner breaches the agreement, the Owner understands the agreement is, by statute, rendered void and that all payments made thereunder shall remain with the County, be applied to the delinquent taxes, penalties and interest, but the property shall be placed on the certified list of properties for next sale.

3. **Specific Payment Terms.** The specific terms of repayment are within the discretion of the Treasurer in consultation with the Auditor, subject to compliance with Section 3(d) above. The Treasurer

and Auditor should work with the Owner to craft a payment schedule helpful to the Owner's particular needs, but also balanced with the need to help ensure that the Owner is making adequate progress toward paying the delinquent taxes to protect the county's interests.

4. Distribution of the Agreement. The Treasurer shall provide a copy of each agreement to the Auditor, and to the Owner. In addition, the Treasurer shall provide the Owner a copy of this policy, as amended.

5. Removal of Property from Certified List. The Auditor may remove a tract or an item of real property from the certified list before the tax sale if the Treasurer and the Owner execute an agreement in compliance with the terms of this policy. However, the "Eligible for Tax Sale" flag will remain on the tract in the Property Tax System until the agreement has been full and successfully completed, without breach by the Owner. The county will not include the tract on the certified list of property eligible for sale as long as the agreement is in effect and has not been breached by the Owner.

In the event the Treasurer and Auditor enter into an agreement, but the Auditor finds the agreement does not comply with the terms of this policy, the agreement shall be considered rescinded. At the request of the Owner, any payments made by Owner on the delinquent taxes pursuant to the agreement shall be returned to the Owner.

6. Breach; Disqualification. If the Owner breaches the agreement, the agreement is void. The breaching Owner forfeits any rights acquired under the agreement. In addition, a breaching Owner is disqualified from entering into another agreement of the type covered by this policy for five (5) years from the date on which the agreement would have expired had it not become void. Upon a breach, the Auditor shall immediately list the property as eligible for sale.