Hon. Edward D. Koenemann,
Executive Secretary,
State Board of Tax Commissioners,
State House,
Indianapolis, Indiana.

Dear Sir:
I have before me your letter of March 7, 1941, requesting an official opinion in answer to the following question:

"After the purchase of a piece of property at a tax sale and the party gets a tax certificate the day of the sale and the property isn’t redeemed in two years from date of sale, how long has the party to present his certificate and get a tax title deed and then how long has the party to get his deed recorded?"

This question seems to be answered by Sections 64-2401 and 64-2403, Burns' Indiana Statutes Annotated, 1933. The first of the above sections provides as follows:

"If no person shall redeem the lands sold for delinquent taxes within two (2) years from the date, at the expiration thereof, and on production of certificate of purchase, and in case the certificate covers only a part of a tract or lot of land, then accompanied with a survey or description of such part, made by the county surveyor, the auditor of the county in which the sale of such land took place shall execute to the purchaser, his heirs or assigns, in the name of the state, a conveyance of the real estate so sold, which shall vest in the grantee an absolute estate in fee simple, subject, however, to all the claims which the state may have thereon for taxes, or liens, or encumbrances. In making such conveyance, when two (2) or more parcels, tracts, or lots of land are sold for the nonpayment of delinquent taxes to the same purchaser or purchasers, or the same person or persons shall, in any wise become the owner of the certificates thereof, all of such parcels shall be included in one deed."

The second section above referred to is as follows:
"In all cases where lands have been or may hereafter be sold for delinquent taxes, penalty, interest and costs, and a certificate of purchase has been or may be hereafter issued, it is hereby made the duty of such purchaser, his heirs or assigns, to cause a deed to be executed and placed on record in the proper county within four (4) years from the date of said sale: Provided, That on failure of said purchaser, his heirs or assigns so to do, then and in that case, the amount due such purchaser shall cease to be a lien on said lands so purchased as herein provided and as is now provided by law."

The first of the above sections provides very clearly that unless the property is redeemed within two years from the date of sale the auditor of the county, upon the presentation of the certificate of purchase, is required to make a deed.

The second section referred to clearly makes it the duty of the purchaser or owner of the certificate, if the same has been assigned, to cause the deed to be executed and placed on record within four years from the date of the sale. Failing in this, the purchaser or his assigns loses the lien on the lands purchased and by virtue of which the certificate was issued.

Your question is answered accordingly.

INSURANCE DEPARTMENT: Order of Department establishing separate classifications, pertaining to compensation insurance rates, for United States Government Construction Projects, under provisions of Workmen's Compensation Rating Bureau Law, tentatively approved.

March 10, 1941.

Honorable Frank J. Viehmann,
Insurance Commissioner,
The Department of Insurance,
State House,
Indianapolis, Indiana.

Dear Sir:

You request an opinion by your letter of February 28th, which reads as follows: