

1971 O. A. G.

OFFICIAL OPINION NO. 9

May 27, 1971

Hon. Maurice C. O'Connor  
State Representative  
1402 Old National Bank Building  
Evansville, Indiana

Dear Representative O'Connor:

This is in response to your request for my Official Opinion concerning the following question:

"Is a county legally obligated to pay Barrett Law assessments on real property of which it has acquired ownership through the failure of a bid to be made in an amount equal to or in excess of the minimum legal sale price at public auction when such property was offered for sale to satisfy delinquent taxes?"

ANALYSIS

The answer to your question can be found in IC 1971 6-1-56-5 and -6 as found in Burns' (1970 Supp.), Sections 64-2259 and 64-2260.

The provisions of Burns' 64-2259, *supra*, provide that the sale shall be for not less than:

"\* \* \* the sum of delinquent special assessments and taxes (whether or not delinquent for more than fifteen [15] months), taxes and special assessments due and payable in the year of sale (whether or not delinquent), penalties which may be due on the real property or due from the owner thereof on account of such real property, and five dollars [\$5.00] costs."

The statute also provides at Burns' 64-2260, *supra*, that on the first Monday in December following the second sale at which there has been no bid in an amount equal to or in excess of the minimum sale price, as set out in Burns' 64-2259, the county shall automatically acquire a lien in the amount of the minimum legal sale price and there states:

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“Such real property shall be held by the county for all of the tax levying bodies that have levied and certified taxes thereon. When such lien is acquired by the county pursuant to this section, no money shall be paid by the county but each of the tax levying bodies, boards and commissions having any interest in the taxes on such real property shall be charged with the full amount of all said delinquent taxes due them.”

## CONCLUSION

It is, therefore, my opinion that the county itself is not legally obligated to pay Barrett Law assessments on real property it has acquired on tax sale through failure of a bid equal to or in excess of the minimum legal sale price; but in such instances each of the tax levying bodies, boards and commissions having any interest in the taxes on such real property shall be charged with the full amount of all said delinquent taxes due them.