What is a Commissioners’ Certificate Sale?

The County Tax Sale held by the County Treasurer and County Auditor each year awards a tax sale certificate to a successful winning bidder or lien buyer. The lien buyer has certain rights and responsibilities, including the completion of the required legal actions to secure a tax deed after the one (1) year redemption period, in accordance with IC 6-1.1-24 and IC 6-1.1-25.

In Indiana, the County Board of Commissioners (“commissioners”) is issued a tax sale certificate for all properties where the tax lien was not sold at the County Tax Sale. The commissioners are awarded the same rights as a lien buyer. However, the commissioners do not pay any money for the tax sale certificate. Indiana Code section 6-1.1-24-6.1 authorizes the commissioners to sell the tax sale certificates for those unsold parcels at a public sale for an amount that is less than the amount required and offered at the prior County Tax Sale. The commissioners establish a discounted price for each parcel in a Resolution. The approved property list and reduced minimum bids are then published for three (3) consecutive weeks in the local newspaper(s) at least thirty (30) days prior to the Commissioners’ Certificate Sale.

The lien buyer of a commissioners’ certificate must pay the amount of the winning bid to the county treasurer*. The lien buyer is then assigned a tax sale certificate from the commissioners. The lien buyer has the same requirements as a lien buyer at the County Tax Sale. The lien buyer must meet the requirements of IC 6-1.1-24 and IC 6-1.1-25. The significant difference between a Commissioners’ Certificate Sale and the County Tax Sale is that the Commissioners’ Certificate Sale redemption period is one hundred twenty (120) days and the minimum bids are reduced.

To complete the requirements of a lien buyer mentioned above, we suggest that you hire an attorney who is familiar with the tax sale statutes.

*The purchaser of the commissioners’ certificate must pay the county treasurer the day and time established by the county following the close of the sale on the Internet or announced prior to a live sale (see Payment Terms listed for each county sale at www.sri-taxesale.com).