

## **Blanket Consent for County Real Estate Property Tax Sales**

A blanket consent for your office to sell real estate under the provisions of Internal Revenue Code (IRC) Section 7425(b)(2)(C) is hereby given. This agreement is effective the latter of February 1, 2018, or the date an executed copy is stamped received by the Internal Revenue Service, from the county, until January 31, 2020. The Internal Revenue Service (IRS) may claim redemption rights in properties which are subject to Federal Tax Liens, pursuant to a right of redemption established under IRC § 7425(d). Provided that the below conditions have been complied with, upon the delivery of the tax deed to the purchaser, the purchaser's assignee, county executive, or the purchaser of the county's tax sale certificate, this consent will divest or discharge such property of the lien of the United States of America, IRS, and commence the IRS's 120-day redemption period provided by IRC § 7425(d). If the terms of this consent are not complied with, the IRS does not consent to the sale of the property and the notice requirements of IRC § 7425(c)(1) and Treas. Reg. § 301.7425-3 must be complied with.

It is understood that the County Auditor and the County Treasurer conduct the sale of real property on which taxes and/or special assessments are delinquent, and determine rights and interests in the property pursuant to the provisions of I.C. 6-1.1-24-1 *et. seq.* and I.C. 6-1.1-25-1 *et. seq.* The purchaser at the tax sale or the purchaser's assignee is required to give notice of the sale and date of expiration of the period to redeem such property "to the owner of record" and "any person with a substantial property interest of public record" in the tract or real property. (I.C. 6-1.1-25-4.5(d)(2)). Additionally, the following provisions also apply to those instances in which the county is unable to sell the property and the county auditor issues a tax sale certificate to the county pursuant to I.C. 6-1.1-24-6 and the county executive seeks to obtain the tax deed in accordance with I.C. 6-1.1-25-4.5(b) or the purchaser of the county's certificate of sale seeks to obtain the tax deed in accordance with I.C. 6-1.1-25-4.5(c). In the case of county acquired property, notice must be provided to the Internal Revenue Service by the County Auditor. (I.C. 6-1.1-25-4.5(b)(3)).

### **Liens Covered by this Consent**

This consent is only applicable to a Notice of Federal Tax Lien filed in the county recorder's office at least 90 days prior to the eligibility for issuance of the tax deed.

For those Notices of Federal Tax Lien that do not come within the terms of this Consent, that being any Notice of Federal Tax Lien filed after 90 days prior to the eligibility for issuance of a tax deed but more than 30 days prior to issuance of the tax deed, the purchaser, the purchaser's assignee, the county executive, or purchaser of a certificate of sale seeking to acquire the property free of the Notice of Federal Tax Lien must provide notice of application for the tax deed to the Internal Revenue Service not less than twenty-five (25) days prior to issuance of the tax deed, in accordance with IRC § 7425(c)(1) and Treasury Regulation § 301.7425-3. This Consent also provides that the information required to be provided to the IRS is to be furnished at least 75 calendar days prior to the date of eligibility for issuance of a tax deed for any property sold, or acquired by the county, which is subject to a Federal Tax Lien.

## Terms of Consent

This consent is given with the understanding that a notice of application for deed containing the following items will be furnished to the IRS at least 75 calendar days prior to the date of eligibility for issuance of a tax deed for any property sold, or acquired by the county, which is subject to a Federal Tax Lien:

1. Name and address of purchaser or information that a tax sale certificate was issued to the county.
2. Copy of Notice of Federal Tax Lien to be divested or discharged, or name, address, and social security number (SSN) or employer identification number (EIN) of IRS taxpayer.
3. Bid sale price at tax sale or amount of county tax if there is no sale.
4. Redemption price.
5. Over bid amount (bid price - redemption price).
6. Street and county address of property to be divested or discharged.

The notice of application for deed must be provided in writing and delivered by registered or certified mail or by person to the following address:

Internal Revenue Service  
575 N. Pennsylvania Street  
Room 517, Stop SB461  
Indianapolis, IN 46204


As a further condition of the blanket consent, your office must make a copy of this consent available to all purchasers so that they may comply with Indiana notice provisions; specifically, to the IRS at the address shown above. This may be done by making reference at the commencement of the sale that the document is available, physically handing a copy to the purchaser, prominently displaying the agreement at the County Recorder's/Auditor's Office, or making copies available at the County Recorder's/Auditor's Office.

A telephone number (317-613-1686) is available for additional information regarding potential redemption rights by the IRS.

If the property is released prior to the issuance of a deed, you should notify the IRS at the address shown above.

Any questions regarding this consent or the right of redemption should be addressed to the Advisory Group Manager at the previously stated address or by calling the telephone number listed above.

Doreen A. Peterson  
Territory Manager

Signature/   
Auditor's Name Nick Jordan  
County Name Allen  
County Title Auditor  
Address 1 E Main St Ste 102  
Address \_\_\_\_\_  
City, ST, ZIP Ft. Wayne, IN 46802  
Date: 1/16/18

By: Doreen Peterson  
Doreen A. Peterson  
Territory Manager  
Advisory Territory 3  
801 Broadway  
Nashville, TN 37203-3816

Digitally signed by Doreen Peterson,  
DN: cn=Doreen Peterson, o=Advisory,  
c=US,  
email=doreena.peterson@tax.gov, c=US  
Date: 2018.01.16 12:55:00-0500

Date: January 12, 2018

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SB/SE-Collection A/C

JAN 16 2018

Advisory Group R  
Indianapolis