

Blanket Consent for County Real Estate Property Tax Sales In the State of Indiana

The conditions for a blanket consent for your office to sell real estate under the provisions of Internal Revenue Code (IRC) Section 7425(b)(2)(C) are set forth herein. This agreement is effective the later of December 1, 2019, or the date an executed copy is stamped received by the Internal Revenue Service (IRS), from the county, until January 31, 2022. The IRS may claim redemption rights in properties which are subject to Federal Tax Liens, pursuant to a right of redemption established under I.R.C. § 7425(d). The IRS's redemption period provided by I.R.C. § 7425 (d) commences upon delivery of the tax deed to the purchaser, the purchaser's assignee, the county executive, or the purchaser of the county's tax sale certificate.

Provided that the below conditions are complied with, this consent will divest or discharge such property from the lien of the United States of America, IRS. If the terms of this consent are not complied with, the IRS does not consent to the sale of the property free of its lien interest and the notice requirements of IRC § 7425(c)(1) and Treas. Reg. § 301.7425-3 must be complied with. If purchaser, purchaser's assignee, county executive, or purchaser of the certificate of sale, hereinafter referred to as the "noticing party," is notified by the IRS that the notice of sale is inadequate pursuant to Treas. Reg. § 301.7425-3(d)(2) and the inadequacy is not remedied by providing the necessary information to the IRS within 21 days of the date of the notice of inadequacy, the noticing party will need to either: (1) follow the Treasury Regulation notice procedure set forth below in the section entitled "Liens and Properties Not Covered by this Consent" or (2) submit a completed Form 14135, Application for Certificate of Discharge of Property from Federal Tax Lien, in order to secure a discharge certificate and remove the federal tax lien from the property. The Form 14135 and supporting documentation can be sent to the Advisory Consolidated Receipts (ACR) unit at fax number 844-201-8382.

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, which affect 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 noticing party 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 Notices of Federal Tax Lien filed in the county recorder's office at least 90 days prior to the final date of the state-mandated redemption period for the owner of record as set forth in IC 6-1.1-25-4.

Liens and Properties Not Covered by This Consent

This consent does not apply to properties sold for which no period of redemption is provided for in IC 6-1.1-25-4 (real property on the vacant and abandoned property list prepared by the county auditor under IC 6-1.1-24-1.5). For those Notices of Federal Tax Lien that do not come within the terms of this Consent because the Notice of Federal Tax Lien was filed after 90 days prior to the owner of record's state-mandated final date for redemption of the property but more than 30 days prior to issuance of the tax deed, the noticing party seeking to acquire the property free of the Notice(s) 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.

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 60 calendar days prior to the owner of record's state-mandated final date for redemption of the property (120 days after a tax sale certificate is issued to the county or 1 year after the date a third party purchases the property at the tax sale) 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(s) of Federal Tax Lien to be divested or discharged, or name, address, and social security number (SSN) or employer identification number (EIN) of taxpayer against whom the lien is filed.
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.
7. A copy of the tax sale certificate.

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
c/o Donna Evans

Blanket Consent Agreement
Internal Revenue Service

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As a further condition of the Blanket Consent, the county auditor must make a copy of this Blanket Consent available to all purchasers, purchaser's assignees, county executives, and purchasers of a tax sale certificate so that they may comply with Indiana notice provisions by providing notice 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.

If the property is redeemed, there is no application made for issuance of a deed, or for some reason there is no deed issued, you should notify the IRS at the address shown above.

For additional information regarding potential redemption rights of the IRS you may call (317-613-1686).

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.

Signature: Robin Weston Hubner
Auditor's Name Robin Weston Hubner
County Name Warren
County Title Auditor
Address 125 N Monroe St Ste 7
Address 1
City,ST,ZIP Williamsport, PA
47773

Date: 2-7-2020

By: Dennis L Campbell
Digitally signed by Dennis L Campbell
DN: cn=Dennis L Campbell, o=SSSE
Our Advisory
email=dennis.lcampbell@ssse.com
Date: 2020.02.07 09:22:04 -0500
Adobe Acrobat version 11.0.18

Advisory Territory 3
230 S. Dearborn St.
Chicago, IL 60604-1505

Date: _____



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
Washington, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION
ADVISORY GROUP 3

575 N PENNSYLVANIA RM 517
Stop SB 461
Indianapolis IN 46244

02/05/2020

County Auditor

RE: Blanket Consent Agreement

Dear Sir or Madam:

Please find enclosed a Blanket Consent Agreement for County Real Estate Property Tax Sales. This agreement is effective as of February 01, 2020. Please be advised that in order for this document to take effect, it must be executed by the county auditor and returned to the Internal Revenue Service no later than February 19, 2020. Failure to do so will void the agreement and the stipulations contained therein.

You will note that this Consent has been modified to make it clear that it applies only to Notices 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 Notices 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 notice requirements of IRC § 7425 and Treasury Regulation § 301.7425-3 must be complied with.

In addition, we have modified the date by which the information required by the Consent is to be provided to the IRS from 120 days to 75 days prior to the date of eligibility for the deed.

Should you have any questions regarding this matter, please contact Shane Murray at 423-610-7077.

Sincerely yours,

A handwritten signature in cursive script that reads "Denise L. Campbell".

Digitally signed by Denise L. Campbell
DN: cn=Denise L. Campbell, o=SBSE,
ou=Advisory, email=denise.l.campbell@irs.gov,
c=US
Date: 2020.02.04 13:56:39 -06'00'
Adobe Acrobat version: 11.0.18

Denise L. Campbell
Advisory Group Manager