MARION COUNTY, INDIANA

2026 ONLINE TAX SALE

INFORMATION AND PROCEDURES

PLEASE REVIEW THE ENTIRE CONTENTS OF THIS GUIDE!

The following information and procedures **apply to Marion County only**. The statute governing Tax Sales in Indiana *(I.C. 6-1.1-24 & 25)* affords the County Auditor and County Treasurer options regarding the manner in which the Tax Sale may be conducted. Therefore, the exact procedures by which a county conducts a Tax Sale for properties with delinquent taxes and special assessments may differ from county to county.

This public auction or "Tax Sale" of real property is required by Indiana law. While some unfortunate circumstances may exist which result in some properties being offered for sale, it is nonetheless required

> *that all properties with delinquent taxes, penalties, and special assessment liens and fees for unpaid sewer user charges, delinquent weed cutting fees, delinquent solid waste service fees, delinquent storm water fees, delinquent health and hospital liens, delinquent nuisance fees, trash fees, boarding fees and demolition fees as specified by law, be auctioned at the Treasurer's Tax Sale.*

The Tax Sale enables the Treasurer to collect the revenue that has been levied for the operation of more than 48 governmental units and school districts within Marion County. The staff of the Marion County Treasurer and Marion County Auditor appreciate the attention of prospective bidders and buyers to the procedures governing this Tax Sale. Thank you for your participation. Your comments are welcome.

Barbara A. Lawrence

BARBARA A. LAWRENCE
MARION COUNTY TREASURER

1. General Information

Location

The sale will be conducted virtually via web-based auction platform (GovEase).

Date and Time

All times are Eastern Time (ET).

- **Nonprofit Sale Portion:** Tuesday, October 13, 2026, at 9AM
- **Regular Sale Portion** – Immediately following the Nonprofit Sale, beginning Tuesday, October 13, 2026, and continuing through Friday, October 16, 2026
- **Reoffer portion** – Unsold parcels will be reoffered immediately after the regular sale portion.
- The auction will run daily from 9:00 AM to 4:00 PM (Eastern Time) and will continue until all tracts of real property have been offered for sale.

Notifications and Petitions

By written agreement with the Marion County Treasurer, the Marion County Auditor will perform the duties of notification, title search under I.C. 6-1.1-25-4.5, and petition the court for a tax deed under I.C. 6-1.1-25-4.6.

IRS Claim

The IRS may claim redemption rights on properties sold which are subject to Federal tax liens pursuant to a right of redemption established under *26 U.S.C. §7425,* which is different than that provided under Indiana Statute.

2. Bidder Registration

Registration will open **July 22, 2026**. Every bidder must register to participate. You may obtain a bidder number by registering at Govease.com. Registration will close **Wednesday, October 7, 2026, at 3 PM (Eastern Time)**.

The registration form requires the bidder's name, address, and telephone number, as well as the name and address as they are to appear on the Tax Sale Certificate. A Social Security Number or Federal ID number is required, along with completion of a W-9 form. The bidder must attest to the information required under **IC 6-1.1-24-5.3**.

Beginning in 2015, all business entities must provide a certificate of good standing or proof of registration **from the Indiana Secretary of State** to the county treasurer. Failure to provide this documentation will forfeit all sales of property in this Tax Sale (summarized; see **IC 6-1.1-24-5.1 and IC 6-1.1-24-5.4**).

3. Required Deposit and Acceptable Forms of Payment

- A **$2,500.00 deposit** is required for all bidders in the **regular portion** of the Tax Sale.
- A deposit is **not required** for Nonprofit entities participating **only** in the Nonprofit portion of the auction. However, nonprofit entities **must provide a deposit** if participating in the **regular portion** of the auction.
- **Acceptable forms of payment** for deposit include:
  - Cash
  - Wire Deposits
  - Money order
  - Certified check
  - Cashier's check issued by a financial institution

All payments must be made **payable to the Marion County Treasurer**.

- **Personal or business checks will not be accepted.**
- Deposits may be submitted **through October 8, 2026**, either:
  - **In person** at the City-County Building, Treasurer's Office in Room 1001.
  - **By mail** addressed to:

Marion County Treasurer
Attn: Tax Sale Account Deposit
200 E. Washington St., Suite 1022
Indianapolis, IN 46204

4. Account Deposit Management

Charge to Account

Tax Sale purchases are charged to the bidder's account using the assigned bidder number upon conclusion of each auction item.

Bidder must complete payment **no later than the end of the day on October 16, 2026.** Failure to do so will result in a **25% penalty** of the bid amount, and the property will be offered to the alternate bidder.

Timely Refund of Unspent Deposits

All unspent bidder funds on deposit will be refunded by county check and mailed within **two to four weeks** following the close of the auction.

Receipt for Purchase

Purchasers paying online can download a receipt. After **7:00 PM (Eastern Time) on any Tax Sale day**, bidders can view the status list to confirm purchases at www.indy.gov/activity/prepare-for-a-tax-sale.

5. Eligible Parcels In Sale

Parcel Identification

The seven-digit **parcel number** identifies each property and determines the exact parcel being offered. While the owner and/or common address is advertised and/or read at the sale, the **parcel number** is the controlling identifier. **All sales are final,** and it is the bidder's responsibility to determine the correct parcel location.

Item Number Order of Sale

Parcels will be offered for sale in **Item Number sequence**, as listed in the newspaper advertisements. Every parcel has an assigned item number, beginning with "**49A**" followed by its numeric identifier.

Combined Parcels

A list of combined parcels will be posted at www.indy.gov/activity/prepare-for-a-tax-sale. The minimum price presented is the **total of all charges** on the combined parcels. Certain parcels – typically abutting or parcels that must be combined to offer the entire improvement, have the same ownership and are sold together, and must be redeemed together.

List of Available Parcels

- **Newspaper publications:** The complete list of Tax Sale items will be published in **The Indianapolis Star** and the **Court & Commercial Record** on the following dates:
  IndyStar – July 22, 2026 | Court and Commercial Record – July 24, 2026
  IndyStar – July 29, 2026 | Court and Commercial Record – July 31, 2026
  IndyStar – August 5, 2026 | Court and Commercial Record – August 7, 2026
- **Electronic list:** A downloadable PDF of the Tax Sale list is available online. The file is updated nightly and matches the newspaper format. View or download at: www.indy.gov/activity/prepare-for-a-tax-sale
- **Paper list:** A printed version of the online list will be available to purchase for **$5.00** at the Treasurer's Office beginning **Wednesday, July 22nd**, through the end of the Tax Sale.

6. ALL SALES ARE FINAL

All sales are final. If a parcel is purchased, **no refund or exchange** will be provided.

7. Bidder's Responsibility

The office of the Marion County Treasurer provides only the seven-digit parcel number and minimum bid amount. **Bidders are solely responsible for determining all information regarding a parcel and its suitability.** This includes confirming the exact location, condition, and characteristics of the property identified by the parcel number. All sales are final, and bidders are strongly encouraged to conduct thorough research before the auction.

Recommended research may include, but is not limited to, reviewing the following:

- **Liens** recorded with the Marion County Recorder's Office
- **Plat maps** available from the Marion County Assessor's Office
- **Sewer charges** owed to units of government
- **Stormwater or solid waste fees** that have not yet been certified to the Treasurer by the Department of Public Works
- **Health & Hospital Corporation charges** not yet certified to the Treasurer
- **Nuisance, weeds, trash, boarding fees, and unsafe building/demolition orders** issued by the Department of Business & Neighborhood Services that have not been certified to the Treasurer

Further guidance for bidders includes:

- **Only the parcel number controls** the identity of the property being sold; common or advertised addresses may be incomplete or misleading.
- **Online mapping tools** (e.g., Google Maps, Street View) may be inaccurate; parcel boundaries should be verified using **Assessor records and MapIndy.**

8. Bidding Procedure

Each parcel listed in the advertisement will be offered for sale in **item number order**. Bidders will have **90 seconds** per parcel to place a bid on each parcel, or **45 seconds** if no bidder initiates a call. Any registered bidder may place a call on the current item. A call for a specific item number is an offer to purchase that item at the minimum advertised price. Once the minimum bid is made, that parcel is auctioned to the highest bidder. Once bidding commences on a particular item number, the bidding increments will be set as deemed appropriate solely by the auctioneer based on the number of bidders.

Minimum Bid

A call is an offer to purchase the parcel at the **minimum advertised price,** which consist of:

- All delinquent taxes, penalties, and special assessments presently due
- The 2025pay2026 Fall taxes and special assessments
- A $490.00 administrative cost, which covers:
    - $325.00 for advertising expenses and administrative processing
    - $165.00 for the Title Search Fee

The title search enables the Marion County Auditor to notify all parties of record regarding the potential issuance of a Tax Deed to a new owner. The completed title search remains the property of the County Auditor.

Reoffer of Unsold Parcels

All unsold "A" parcels will be offered for sale again immediately after all parcels have been presented once.

Full Payment Due by Friday, October 16, 2026

Bidders must provide full payment in an acceptable form **no later than the end of the day on October 16, 2026.** Any bidder who fails to pay the bid amount in approved funds will be assessed a **25% penalty** of the bid amount, pursuant to **IC 6-1.1-24-8**, and the property will be offered to the alternate bidder.

9. "A Item" Property During Redemption Period

A bidder is purchasing the tax lien on '**A' Items**. The tax lien buyer's interest remains limited to the lien until one of the following occurs:

1) The property is redeemed.
2) The redemption period expires, and the court authorizes the County Auditor to issue a Tax Deed.
3) The tax lien buyer fails to surrender the lien to the County Auditor within the prescribed 3-month period following the expiration of redemption.

Under the **Good Samaritan Law,** Tax Sale purchasers may take limited actions to maintain the **exterior** of a property they do not yet own. If the property is **vacant or abandoned,** the purchaser may, **at their own risk and expense**, secure the property, remove trash and debris, mow grass, and remove paint or graffiti. Failure to maintain a property may result in nuisance liens, including but not limited to boarding fees, repair orders, demolition costs, high weeds and grass violations, and trash/debris orders.

For more information regarding the Good Samaritan Law, consult **IC 34-30-26** or call (317) 327-4600.

Important: A Tax Sale buyer is **trespassing** if they enter the premises or attempt to exercise ownership rights **during the redemption period and before** a Tax Deed is issued in the buyer's name.

Redemption Period

- **Sold Items ("A" items):** One year from the date of sale
- **Unsold Items ("A" items):** 120 days from the date of sale.

Redemption results in the property remaining in the owner's name upon payment of all money owed to the county, including required fees, penalties, and interest.

10. Obtaining Tax Sale Certificate for Sold "A" Items

Tax Sale certificates are prepared by GovEase on behalf of the Marion County Auditor. Approximately four weeks after the sale, GovEase will notify the lien buyer via email that the Tax Sale certificate is available.

11. Optional Payment of Taxes During Redemption Period

A tax sale buyer may pay any taxes, penalties, and/or special assessments that become due on the parcel after the Tax Sale but before the redemption period expires. Such payments can be made by requesting a bill in person from the Marion County Treasurer and recording the payment with the Marion County Auditor with a 137B Form. The 137B Form may be obtained from the Auditor's Office.

If the property is redeemed, the buyer will be reimbursed for **recorded payments** of subsequent taxes, penalties, and/or special assessments plus interest at the rate of 5% per annum. **It is the Tax Sale Buyer's responsibility to record any such payment to the Auditor's Office if the buyer expects to be reimbursed when the property is redeemed. Failure to record your subsequent tax payment(s) means you will not get reimbursed for a redeemed parcel.**

12. Title Transfer after Redemption Period

If the property is not redeemed during the redemption period, Tax Sale buyers must promptly request their Tax Deed from the Auditor's Office. If a Tax Sale buyer does not request their Tax Deed, the Tax Deed will **not** be issued. Tax Sale buyers should make their Tax Deed in writing, by e-mail to MCATAXSALE@Indy.gov immediately following the expiration of the redemption period. Tax Sale buyers do **not** need to present or provide their Tax Certificate to the Auditor's Office because the Tax Certificate is already available in the Tax Sale buyer's GovEase account. If the Tax Sale buyer requests a Tax Deed, all delinquent taxes, penalties, and special assessments that became due after the Tax Sale must be paid to the Marion County Treasurer before the Auditor can petition the Circuit Court for the Tax Deed.

The Tax Sale buyer's lien expires three (3) months after the expiration of the redemption period, so Tax Sale buyers must promptly request their Tax Deed from the Auditor's Office. The Auditor's Office must issue required legal notices and file the Tax Deed petition within that three (3) month period, so untimely requests for Tax Deeds cannot be fulfilled. Any Tax Sale buyer who fails to timely request a Tax Deed will **not** receive a Tax Deed and will **not** receive a refund of their purchase price pursuant to Indiana law.

13. Voided Sales

If, before redemption or the execution of a Tax Deed, it is found that the *sale* is invalid, the Tax Sale buyer is not entitled to a Tax Deed, but shall be entitled to a refund of the purchase price plus 5% per annum interest.

14. Statutory Payment to Lien Buyer of Redeemed Property

If a property is redeemed the Tax Sale lien buyer receives:

A. On the Minimum bid:
   10% of the minimum bid if redeemed not more than 6 months after the date of sale, plus the minimum bid itself; or,
   15% of the minimum bid if redeemed more than 6 months but not more than one year after the date of sale, plus the minimum bid itself.

B. A 5% per annum interest from the date of payment to the date of redemption-on the difference between the successful bid price and the minimum bid *(referred to as tax sale overbid)*, plus the overbid itself.

C. A 5% per annum interest from the date of payment to the date of redemption on any taxes and special assessments paid by the Tax Sale buyer after the sale, plus the actual payments made (if paid as outlined in *#11, Optional Payment of Taxes During Redemption Period*).

A buyer who is to receive a payment because of redemption will be required to complete Form W-9 if a signed form is not on file. The W-9 provides the County Auditor sufficient information to issue a 1099-INT for interest and redemption fee received.