

# **Bond Case Briefs**

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## **TAX - INDIANA**

### **Gupta v. Busan**

**Court of Appeals of Indiana - March 6, 2014 - N.E.3d - 2014 WL 880697**

Following issuance of a tax deed to purchaser of real property, putative property owner filed suit to quiet title arguing non-compliance with certified mail notice requirements. The Circuit Court granted summary judgment for putative owner. Purchaser appealed.

The Court of Appeals held that tax purchaser's notice to former owner, sent by certified mail, complied with statutory requirements for obtaining tax deed, even though purchaser did not request return receipt, and former owner asserted he did not receive notice; purchaser was not required to provide actual proof of tracking and delivery to show compliance.

To comply with due process, a purchaser of tax deed must give notice that is reasonably calculated to inform interested parties of the pending action in order to afford them an opportunity to present objections. If the notice of a tax deed purchase is reasonably calculated to inform under all of the circumstances of the particular case, the constitutional requirements are satisfied and the issuance of the tax deed will be upheld.

Purchaser provided notice reasonably calculated to inform mortgagee of the tax sale and issuance of tax deed, in compliance with due process, by sending letters regarding the sale and redemption period by certified and first class mail, and also posting notice on the property.

Former owner, moving for relief from tax sale more than 60 days after issuance of deed, failed to make requisite allegation of constitutionally inadequate notice, and instead alleged only that purchaser failed to follow statutory requirements for certified mail.