

Bond Case Briefs

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TAX - INDIANA

Angel v. Vanderburgh County Treasurer

Court of Appeals of Indiana - April 15, 2016 - N.E.3d - 2016 WL 1535783

Tax sale purchaser petitioned for tax deed. After granting purchaser's petition, the Superior Court, granted property owner's motion for relief, ordered tax deed rescinded, and denied purchaser's motion to establish a redemption amount. Purchaser appealed.

The Court of Appeals held that:

- Tax sale purchaser could recover from the owner of the real property, or any other person primarily liable for the payment of taxes and special assessments on the property, an amount which included the amount of purchaser's lien, together with interest, and
- Three-year limitation period for a tax sale purchaser to claim tax sale surplus funds upon redemption of a tract of real property did not apply to property that was not redeemed.