

IC 36-2-9-18

Endorsement on deed; tax identification number

Sec. 18. (a) Before the auditor makes the endorsement required by IC 36-2-11-14, the auditor may require that a tax identification number identifying the affected real property be placed on an instrument that conveys, creates, encumbers, assigns, or otherwise disposes of an interest in or a lien on real property. The tax identification number may be established by the auditor with the approval of the state board of accounts. If the tax identification number is affixed to the instrument or if a tax identification number is not required, the auditor shall make the proper endorsement on demand.

(b) On request, a county auditor shall provide assistance in obtaining the proper tax identification number for instruments subject to this section.

(c) The tax administration number established by this section is for use in administering statutes concerning taxation of real property and is not competent evidence of the location or size of the real property affected by the instrument.

(d) The legislative body of a county may adopt an ordinance authorizing the auditor to collect a fee in an amount that does not exceed five dollars (\$5) for each:

(1) deed; or

(2) legal description of each parcel contained in the deed;

for which the auditor makes a real property endorsement. This fee is in addition to any other fee provided by law. The auditor shall place revenue received under this subsection in a dedicated fund for use in maintaining plat books.

As added by Acts 1980, P.L.212, SEC.1. Amended by P.L.274-1989, SEC.2; P.L.37-1992, SEC.8; P.L.65-2001, SEC.1; P.L.207-2003, SEC.1.

IC 36-2-9-19

Personal liability for penalties and interest assessed by Internal Revenue Service; reimbursement by county treasurer

Sec. 19. If a county auditor is held personally liable for penalties and interest assessed by the Internal Revenue Service, the county treasurer shall reimburse the county auditor in an amount equal to the penalties and interest. However, the county treasurer may not reimburse the county auditor if the county auditor willfully or intentionally failed or refused to file a return or make a required deposit on the date the return or deposit was due.

As added by P.L.56-1997, SEC.3.

IC 36-2-9-20

County auditor maintenance of electronic data file on tax duplicate information; form of file; data transmission

Sec. 20. The county auditor shall:

(1) maintain an electronic data file of the information contained on the tax duplicate for all: