

**ALLEN COUNTY CODE TITLE 12  
FINANCIAL**

**ARTICLE 19  
TAX SALE FEE FUND**

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**12-19-1 Chapter 1: Creation of Fund**

There is hereby established a fund to be known as the "Tax Sale Fee Fund." ("the Fund"). Said Fund shall be funded by the payments received by the County for the advertisement and title examination costs directly related to the annual real property tax sale.

**12-19-2 Chapter 2: Purpose**

The purpose of this Fund shall be to provide funds for the costs associated with the expenses of the tax sale. These funds shall be accepted at the time of payment of taxes and expenses before, on, or after the tax sale.

**(Amended 10/15/03 by Ordinance # 10.15.03.28)**

**12-19-3 Chapter 3: Appropriate of Payment**

Said Fund shall not require appropriation by the County Council and shall be spent in accordance with the general rules to which other funds are subject.

**12-19-4 Chapter 4: Investment and Non-Reversion**

All amounts placed in the Fund shall be invested and reinvested pursuant to the standard procedures followed by the County, and interest earned shall be credited to the account. Said funds shall not revert to the County's general fund at the end of the year. Interest earned by the Fund shall be deposited into same to help defray expenses incurred by said Fund.

**[Ordinance # \_\_\_\_\_, passed 09/07/94]**