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IN THE
COURT OF APPEALS OF INDIANA

Shri Rukmani Balaji Mandir
Trust,

Garnishee-Defendant,

Sheonarayan Verma and Jaidevi
Verma,

Appellants-Defendants,

v.

Michigan City, and Michigan
City Redevelopment
Commission,

Appellees,

April 27, 2021

Court of Appeals Case No.
20A-PL-1831

Appeal from the LaPorte Circuit
Court

The Honorable Thomas Alevizos,
Judge

Trial Court Cause No.
46C01-1507-PL-1364

Begley Company, William Weber, Kathleen Weber, Weber Sign Service, Inc., Erincraft Manufacturing Co., Erincraft Manufacturing Co., Inc., Erincraft Enclosures, Inc., Erincraft, Inc., Srawan Verma, Anil Verma, Hays-Republic Corporation, as successor-in-interest to Hays Corporation, Milton Roy LLC, individually and as successor-in interest to Hays Corporation, Optimum Controls Corporation, as successor-in interest to Hays Corporation, and Unicontrol, Inc., as successor-in-interest to Hays Corporation,

Appellees,

Horizon Bancorp, Inc.,

Appellee.

Brown, Judge.

- [1] Shri Rukmani Balaji Mandir Trust (“Rukmani”), and Sheonarayan and Jaidevi Verma (collectively, the “Appellants”) appeal the trial court’s order on the February 2020 motion to set aside fraudulent transfers filed by Michigan City and Michigan City Redevelopment Commission (“Redevelopment Commission,” and collectively, “Michigan City”). The Appellants raise three

arguments, which we restate as whether the trial court erred in finding fraudulent transfers. We affirm.¹

Facts and Procedural History

- [2] This case involves Michigan City’s attempts to satisfy default judgments against Sheonarayan and Jaidevi for incurred and future investigation and remediation costs associated with a property at 742 East 8th Street at which a manufacturing facility was located (the “Erincraft Property”).
- [3] In 1985, Sheonarayan, as President of Erincraft Enclosures, Inc., filed an “Assumed Business Name Certificate” for Erincraft Manufacturing Co. located on the Erincraft Property. The certificate named twelve partners, including three of his and Jaidevi’s children, Sheela, Srawan, and Anil, who resided in Michigan City,² and Srawan and Anil conveyed the Erincraft Property to Jaidevi in 1994.
- [4] In August 2001, Sheonarayan executed a deed as “settler” establishing Rukmani as a public trust in the name of his deceased mother, Rukmani Verma, with its registered office in Betul, Madhya Pradesh, India.³ Exhibits Volume at 44.

¹ Appellants also filed a motion to strike certain portions of the Appellees’ appendices. Having found that the findings support the trial court’s judgment without reference to the materials to which the motion pertains, we grant the motion to strike by separate order.

² Michigan City’s June 4, 2019 motion to amend complaint by interlineation indicates that, based on information and belief, Sheela, Srawan, and Anil are the children of Jaidevi and Sheonarayan, and includes a 1986 mortgage stating that “Srawan Kumar Verma, Anil Kumar Verma and Sheela Verma, all minor children by Sheonarayan Verma, their legal guardian,” were mortgagors. Appellees’ Appendix Volume II at 120.

³ While the document is signed “Shri Sam Verma,” the Appellants assert Sheonarayan executed the deed and refer to Sheonarayan as Sam. Exhibits Volume at 54.

Twelve originating trustee members, including Sheonarayan and Anil Verma, signed the deed which indicated that Sheonarayan was to serve as Rukmani's first managing trustee, trustees shall be selected from "among the male members or their wives[] of the Settler's [Sheonarayan's] family," and that they, as "the descendants and members of the family of the Settler," have "a pious duty to carry out the Settler's directions." *Id.* at 49. The deed further indicated that decisions of the trustees shall be by majority; the trustees shall keep "proper books of accounts with respect to all money received and expended on account of the Trust" as well as "keep and obtain proper accounts of the receipts and expenditure, funds, liabilities, properties and assets of the Trust." *Id.* at 50-51. It also stated that the trustees shall not make any gain directly or indirectly in dealing with Trust funds, property or institutions; the managing trustee carries out all day-to-day work of the Trust, decides normal matters, and receives "all such special powers of administration as" the trustees may deem fit; and any decision relating to the sale or transfer "of the Trust funds or immovable Properties [] shall be unanimous." *Id.* at 52-53.

[5] In 2003, the Redevelopment Commission authorized environmental assessment activities to be conducted at the Erincraft Property, and the assessment results revealed that the property's soil and groundwater was impacted above the default closure concentrations. In 2006, Michigan City obtained ownership of the Erincraft Property from Jaidevi through court action.

[6] In September 2008, Sheonarayan served as a trustee of Rukmani,⁴ and in August 2009, Jaidevi, Sheonarayan, and Rukmani, by way of its manager, Ravi Kale, signed an agreement written in Hindi which, when translated into English, indicated that Jaidevi and Sheonarayan were “in need of money for [their] personal matters” and addressed the transfer to Rukmani of eight parcels of property in LaPorte County (the “Parcels”) purportedly owned and possessed by them, including their primary residence (the “Ogden residence”).⁵ *Id.* at 36. The agreement indicated an advance payment received of “2,00,000/-” rupees and stated that Jaidevi and Sheonarayan were yet to have received an “outstanding balance of Rupees 92,50,000/- . . . to be paid voluntarily by the buyer in instal[l]ments within a period of ten years which will expire in the year 2019” and that, “after making full payment,” Jaidevi and Sheonarayan would execute the sale deed and “get it registered.” *Id.* at 33, 36. The agreement further stated Rukmani would allow Jaidevi and Sheonarayan to reside in the Ogden residence “till life time,” possession of “the property . . . will be handed over at the time of registration,” and that all taxes of “the property . . . before date of registrations will be paid by” Jaidevi and Sheonarayan. *Id.* at 36-37. In the event Rukmani “did not get the registration done in their favour [sic] within the stipulated period,” then the agreement stated it was to “be treated as void”; however, the agreement also stated: “In case any legal hurdle crops up at the date of

⁴ The minutes of the September 2008 board of trustees minutes indicate Rukmani “ha[d] the following Trustees from 05 September-2008 onwards: 1) Sam Verma” Exhibits Volume at 59.

⁵ In 1994, Sheonarayan executed quitclaim deeds for the Parcels, granting them to Jaidevi.

registration of property sold here under then both the parties will be at liberty to extend the date of registration with their mutual consent.” *Id.* at 36.

[7] On July 20, 2015, Michigan City filed a complaint against several prior owners and operators, including Jaidevi, Erincraft, Inc., Sheela Casper (nee Verma), and Arvind Verma,⁶ of certain contaminated properties to recover costs associated with investigating and remediating the properties.⁷ On August 3, 2015, Jaidevi deeded the Parcels to Sheonarayan, and Srawan served as a witness. The chronological case summary indicates that Arvind and Sheela answered the complaint in early 2016.

[8] On December 4, 2017, the court entered default judgment against Jaidevi and held her liable for Michigan City’s incurred and future investigation and remediation costs, prejudgment interest, and reasonable attorney fees and expenses.

⁶ Michigan City’s motion to amend complaint by interlineation indicates that, based on the information in their possession, Michigan City identified Jaidevi, Erincraft, Inc., Sheela Verma, and Arvind Verma as causing or contributing to the contamination originating from the Erincraft Property.

⁷ According to the amended complaint, the Redevelopment Commission acquired certain properties from various former owners; testing had confirmed that several properties, including the Erincraft Property, polluted others; and the impacting contaminants were a variety of pollutants, including volatile organic compounds such as tetrachloroethene and its derivative products, petroleum products, and metals. The amended complaint indicated Michigan City expended funds in 2007 and 2010 to remediate portions of the contaminated properties and that the remediation efforts, which involved the removal of 19,579 tons of contaminated soils, resulted in the reduction of soil contamination on the properties, for which it sought recovery from various Erincraft entities and certain Verma family members. A July 9, 2010 Interim Measure Soil Remediation Completion Report indicates that the City of Michigan City obtained ownership of the Erincraft Property “through court action and payment of the judgment from the prior owner, Mr. Jaidevi Verma” and that a total of 8,522.81 tons of contaminated soil was removed from the Erincraft Property. Appellees’ Appendix Volume II at 141.

- [9] On June 4, 2019, Michigan City sought to add Sheonarayan as a new defendant, as well as Srawan, Anil, and various Erincraft entities, and filed a motion to amend complaint by interlineation that indicated it had performed a search into LaPorte County land records and discovered important documents regarding ownership and operation of the Erincraft Property, including the 1985 Assumed Business Name Certificate for Erincraft Manufacturing Co., a 1986 mortgage identifying Srawan, Anil, and Sheela as minor children mortgaging the property through their legal guardian, Sheonarayan, and a 1994 warranty deed by which Srawan and Anil transferred their interest in the property to Jaidevi. The court granted the motion, as well as Michigan City's subsequent motion for leave to serve by publication, indicating it had attempted to serve Sheonarayan by certified mail in August and that the summonses and complaint were returned unserved.
- [10] In September 2019, Sheonarayan recorded in LaPorte County a notarized Indiana general warranty deed purporting to convey seven of the Parcels, including the Ogden residence, to Rukmani. On the same day, Jaidevi, similarly recorded in LaPorte County a notarized Indiana general warranty deed purporting to convey the eighth Parcel to Rukmani.
- [11] On October 25, 2019, the court entered default judgment against Sheonarayan and held him liable for Michigan City's incurred and future investigation and remediation costs, prejudgment interest, and reasonable attorney fees and expenses.

- [12] On November 25, 2019, Michigan City filed a motion for proceedings supplemental stating Jaidevi and Sheonarayan fraudulently transferred the Parcels to Rukmani in September, which could be applied to the satisfaction of the judgment, and it asked the court to require Rukmani to appear in court or answer interrogatories about the wages, assets, income, profits, or other non-exempt property of the judgment defendants. That same day, the court ordered Jaidevi and Sheonarayan to personally appear at a proceedings supplemental hearing on March 5, 2020, to answer as to wages, assets, profits, income and other non-exempt property available to satisfy the judgments. The order indicated that the amount then due upon the final judgments was \$459,947.03, with accrued prejudgment interest of \$373,165.38, plus \$100.81 of additional interest per day.
- [13] On December 6, 2019, the court ordered Rukmani to answer in writing or by appearance in court a set of interrogatories by January 3, 2020. On February 4, 2020, counsel for Jaidevi filed an appearance.
- [14] On February 18, 2020, Michigan City filed its Motion to Set Aside Fraudulent Transfers, in which it argued that Jaidevi and Sheonarayan transferred the Parcels with the intent to hinder, delay, or defraud creditors, no sales disclosure forms were filed when Sheonarayan transferred the Parcels to Rukmani, and Rukmani did not engage in any business or operations in Indiana except for its ownership of the Parcels. It argued that the fraudulent intent was evidenced by at least seven badges of fraud, attached several exhibits, including an excerpt of a May 2018 deposition by Sheela, and asked the court to set aside the transfers so

that the Parcels could be seized and sold to pay for the judgments against Jaidevi and Sheonarayan.

[15] On March 5, 2020, the court held a hearing for the proceedings supplemental, at which Jaidevi and Rukmani appeared by counsel and Sheonarayan did not appear personally or by counsel, and counsel for Jaidevi and Rukmani stated his clients were in India and “had no intention of returning to the United States.” Transcript Volume II at 5. The court continued the hearing upon indication by counsel for Jaidevi and Rukmani that additional time was needed to gather information about non-exempt assets and respond to the motion to set aside fraudulent transfers.

[16] On March 20, 2020, Rukmani filed a response to the motion to set aside fraudulent transfers, including a spreadsheet that listed sixty-two purported payment amounts, dates, and check numbers and an affidavit from Ravi Kale stating Rukmani purchased the property mentioned in the 2009 sale agreement “for which the payment has already been done.”⁸ Appellants’ Appendix Volume II at 182. On April 14, 2020, the court ordered Jaidevi and Rukmani to answer

⁸ At the July 31, 2020 hearing, the spreadsheet was mentioned when the court inquired after evidence showing that payment had been made. Following up, the court asked:

So there is no normal indicia of payments for land? There were no – as plaintiff said, there were no sale disclosure forms as required by Indiana law? There were no actual cash receipts or evidence of any commercial paper to – all you have is numbers on a spreadsheet?

Transcript Volume II at 82. In response, counsel for Rukmani and Jaidevi stated: “That is the information that was provided by my client.” *Id.*

Michigan City's interrogatories and requests for production within thirty days, and Rukmani eventually produced documents and answers to discovery.

[17] On July 31, 2020, the court held a hearing at which Rukmani appeared by counsel, and neither Jaidevi and Sheonarayan appeared by counsel or in person. The court heard arguments from Michigan City and Rukmani; admitted seven exhibits from Michigan City, including a copy of Rukmani's September 2008 board meeting minutes and the 2009 agreement; admitted four exhibits from Rukmani without objection; agreed to allow Rukmani's counsel one week for the preparation of caselaw in support of its argument; and took the matter under advisement. On September 3, 2020, the trial court entered its order granting Michigan City's Motion to Set Aside Fraudulent Transfers in which it found Michigan City "has proven by a preponderance that the transfers in question are voidable under I.C. 32-18-2-14 (Indiana UFTA)" and "established the factors contained in subsections 1, 3, 5 and 9 of IC 32-18-2-14(b) as evidence of conveyor's fraudulent intent," and stated "Conveyor's failure to provide sales disclosure forms is further evidence of the same" and that the "listed properties may be subject of proceeding[s] supplementary." *Id.* at 45.

Discussion

[18] In entering its September 3, 2020 order, the trial court issued findings of fact and conclusions thereon pursuant to Ind. Trial Rule 52. Our standard of review is well-settled:

First, we determine whether the evidence supports the findings and second, whether the findings support the judgment. In

deference to the trial court's proximity to the issues, we disturb the judgment only where there is no evidence supporting the findings or the findings fail to support the judgment. We do not reweigh the evidence, but consider only the evidence favorable to the trial court's judgment. Challengers must establish that the trial court's findings are clearly erroneous. Findings are clearly erroneous when a review of the record leaves us firmly convinced a mistake has been made. However, while we defer substantially to findings of fact, we do not do so to conclusions of law. Additionally, a judgment is clearly erroneous under Indiana Trial Rule 52 if it relies on an incorrect legal standard. We evaluate questions of law *de novo* and owe no deference to a trial court's determination of such questions.

McCauley v. Harris, 928 N.E.2d 309, 313 (Ind. Ct. App. 2010) (citations omitted), *reh'g denied, trans. denied*. Appellants are appealing from an adverse judgment, and the trial court's findings are clearly erroneous if they are not supported by substantial evidence of probative value. *See id.* We will affirm a judgment where we find substantial supporting evidence, unless we are left with a definite and firm conviction that a mistake has been made. *Id.*

[19] Ind. Code § 32-18-2-14 is part of the Indiana Uniform Fraudulent Transfer Act (the "IUFTA"), and provides:

(a) A transfer made or an obligation incurred by a debtor is voidable as to a creditor, whether the creditor's claim arose before or after the transfer was made or the obligation was incurred, if the debtor made the transfer or incurred the obligation:

(1) with actual intent to hinder, delay, or defraud any creditor of the debtor

Ind. Code § 32-18-2-18(a) provides that a “transfer or an obligation is not voidable under section 14(a)(1) of this chapter against a person that took in good faith and for a reasonably equivalent value given the debtor or against any subsequent transferee or obligee.”

[20] The question of fraudulent intent is a question of fact. *Greenfield v. Arden Seven Penn Partners, L.P.*, 757 N.E.2d 699, 703 (Ind. Ct. App. 2001), *reh’g denied, trans. denied*. Under the IUFTA, to determine the debtor’s intent, the trial court may consider, among other factors, whether:

(1) the debtor retained possession or control of the property transferred after the transfer;

(2) the transfer or obligation was disclosed or concealed;

(3) before the transfer was made or the obligation was incurred, the debtor had been sued or threatened with suit;

(4) the transfer was of substantially all the debtor’s assets;

(5) the debtor absconded;

(6) the debtor removed or concealed assets;

(7) the value of the consideration received by the debtor was reasonably equivalent to the value of the asset transferred or the amount of the obligation incurred;

(8) the debtor was insolvent or became insolvent shortly after the transfer was made or the obligation was incurred;
and

(9) the transfer occurred shortly before or shortly after a substantial debt was incurred.

Ind. Code § 32-18-2-14(b). *See also Klinker v. First Merchants Bank, N.A.*, 964 N.E.2d 190, 194 (Ind. 2012) (“[F]raudulent intent may be inferred from various ‘badges of fraud’ . . .”). No single factor is determinative of fraudulent intent, and there is no set formula or threshold number of factors that warrant a finding of fraudulent intent. *Klinker*, 964 N.E.2d at 194. Rather, in a particular case the trier of fact must consider the evidence as a whole and in context to determine whether the badges of fraud taken together constitute a pattern of fraudulent intent. *Id.*

[21] Appellants argue that substantial evidence does not support the trial court’s findings based on Ind. Code § 32-18-2-14(b)(1), (3), (5), and (9) and seek reversal.⁹ With respect to subsection (b)(1), they contend that an agreement with Rukmani was executed in 2009, the Parcels were deeded to Rukmani in 2019, and that no evidence shows that Jaidevi and Sheonarayan possessed or controlled the Parcels after the agreement or after they were deeded. Regarding the Ogden residence, they maintain the evidence establishes Jaidevi and Sheonarayan are “not exercising that life estate as they are living in India.” Appellants’ Brief at 17. With respect to subsection (b)(3), they argue that, while

⁹ Appellants argue in the alternative that remand is appropriate “so that a full evidentiary hearing can be conducted” and cite to *Hoesman v. Sheffler*, 886 N.E.2d 622 (Ind. Ct. App. 2008). Appellants’ Brief at 28. Unlike here, *Hoesman* involved a grant of summary judgment without a hearing. We observe in this case that the court held a hearing on March 5, 2020, which it continued upon request from counsel for Jaidevi and Rukmani, and a hearing on July 31, 2020, at which Rukmani and Michigan City presented arguments and the court admitted exhibits, including Rukmani’s four exhibits without objection. Jaidevi and Sheonarayan did not personally appear at the March 5, 2020 hearing, despite being ordered to do so, and they did not appear personally or by counsel at the July 31, 2020 hearing, at which Rukmani did not claim it had more evidence or argument it wished to present.

the lawsuit was filed in 2015, the transaction at issue began in 2009 with the agreement. With respect to subsection (b)(5), they argue there is no evidence showing when or why Jaidevi and Sheonarayan moved to India or that they moved “secretly or suddenly . . . to avoid arrest, prosecution, or service of process” or “to leave . . . hurriedly, with another’s money or property,” but rather evidence showing they had strong roots in India. *Id.* at 19 (quoting BLACK’S LAW DICTIONARY (11th ed. 2019) (abscond)). With respect to subsection (b)(9), they argue that Rukmani gained an interest in the Parcels when it executed the 2009 agreement, which terms it subsequently paid and fulfilled, thus entitling it and contractually obligating Jaidevi and Sheonarayan to transfer the deeds by 2019. They further argue the evidence precludes the finding of fraudulent transfer under the remaining badges of fraud and that the transfer of the Parcels is not voidable pursuant to Ind. Code § 32-18-2-18(a).

[22] Michigan City responds that Jaidevi and Sheonarayan possess or control all of the Parcels either directly or through their family trust, Rukmani, for which the trustees collectively make decisions. It argues that this Court has repeatedly upheld findings of badges of fraud involving transfers among family members and points out that Jaidevi shuffled the Parcels to evade attachment after she was named a defendant in the case, Sheonarayan conveyed seven of the Parcels to Rukmani when he was added as a defendant and shortly before a default judgment was entered against him, and Jaidevi attempted to do so with the eighth parcel at the same time but had previously conveyed it to Sheonarayan. It argues Rukmani did not gain either legal or equitable title in 2009, Jaidevi and

Sheonarayan retained possession of, and paid taxes on, the Parcels since signing the agreement, and that all the transfers at issue occurred shortly after Jaidevi and later Sheonarayan were added as defendants in this matter. With respect to subsection (b)(5), it maintains that while Jaidevi and Sheonarayan averred the Ogden residence was their primary residence and retained a right to reside there until their deaths, they lived in India by at least May 1, 2018; counsel for Jaidevi and Rukmani indicated they had no intention of returning to the United States; she was in LaPorte County for at least a day in August 2015 and in September 2019; he was likewise present for at least that same day in September 2019; and both did not return to answer the claims against them. Concerning Ind. Code § 32-18-2-14(b)(9) and the court’s finding thereon, Michigan City contends that the dates of the deeds and the default judgments are uncontested. It further argues that the Appellants solely disputed the badges of fraud below and raise Ind. Code § 32-18-2-18(a) for the first time on appeal, and that the argument is thus waived.

[23] The record reveals Rukmani’s deed contemplated its trustees would be selected from Sheonarayan’s male family members and had a “pious duty” to carry out his directions and that any decision relating to the sale or transfer of trust funds or immovable properties was to be unanimous. Exhibits Volume at 49. As evidenced by the minutes of Rukmani’s board of trustees, Sheonarayan still served as a trustee in August 2009 when he and Jaidevi signed an agreement with Rukmani concerning the Parcels. The agreement stated Rukmani was to voluntarily pay an outstanding balance in installments over a ten-year period and that Jaidevi and Sheonarayan would then execute and register the sale deed after

full payment. The agreement was to be treated as void if registration was not completed within the ten-year period, but mutual consent of the parties could extend the registration date in case of a “legal hurdle.” *Id.* at 36. The agreement further indicated possession of the property would be handed over at the time of registration, Jaidevi and Sheonarayan would pay taxes on the property before such time, and they could reside in the Ogden residence for their lifetime.

[24] Less than three weeks after Michigan City filed its complaint against Jaidevi and other defendants, including Verma family members, she deeded the Parcels to Sheonarayan. She did not appear before the court prior to its entry of default judgment against her. Michigan City added Sheonarayan as a defendant following discovery of his involvement, and its attempts to serve him by certified mail in August 2019 were unsuccessful. The following month, Sheonarayan and Jaidevi recorded general warranty deeds in LaPorte County that purported to convey the Parcels to Rukmani, and the court entered default judgment against Sheonarayan in October 2019.

[25] To the extent the Appellants claim that title, ownership, and possession of the Parcels passed in 2009, we note Jaidevi’s later execution of the August 3, 2015 deed. We further observe that the entry preceding a total payment of “9450000” in the spreadsheet Rukmani tendered in its March 20, 2020 response indicates a date of “06.11.2018.” Appellants’ Appendix Volume II at 202. Given the evidence, and in light of the agreement, we cannot say the Parcels were transferred to Rukmani prior to the recording of the 2019 deeds or that Jaidevi and Sheonarayan did not retain possession or control of the property after 2009.

[26] Additionally, we note Jaidevi’s counsel filed an appearance over four-and-one-half years from the filing of the complaint and that an attached excerpt of a May 2018 deposition by Sheela to Michigan City’s February 2020 motion to set aside fraudulent transfers indicates that she stated, “India,” when asked where her mother and father live. *Id.* at 167. At the March 5, 2020 proceedings supplemental hearing, Jaidevi and Sheonarayan did not appear personally as previously ordered, and counsel for Jaidevi and Rukmani stated his clients were in India and “had no intention of returning to the United States.” Transcript Volume II at 5. Under these circumstances, we find substantial evidence of probative value supports the court’s finding with respect to Ind. Code § 32-18-2-14(b)(5) of the IUFTA.

[27] The evidence, taken together, supports the trial court’s findings. We further find that the court was able to consider the evidence as a whole and in context, and we conclude that the trial court did not err in determining that the badges of fraud taken together constituted a pattern of fraudulent intent. *See Greenfield*, 757 N.E.2d at 705.

[28] To the extent the Appellants cite Ind. Code § 32-18-2-18(a), we note they did not argue to the trial court that Rukmani took the Parcels in good faith or for a reasonably equivalent value. Waiver notwithstanding, we find that the trial court did not commit error, and we conclude in light of the absence of sales disclosure forms or other documents proving the payment of consideration, that a reasonable factfinder could conclude Rukmani was not a good faith purchaser of the Parcels for reasonably equivalent value. *See Otte v. Otte*, 655 N.E.2d 76, 82

(Ind. Ct. App. 1995) (“Further, the evidence fails to reveal any receipts, cancelled checks, or other documentary evidence indicating that any payments, including the \$10.00 initial payment, have, in fact, been made, or that the balance due has been paid in full. This lack of evidence gives rise to the reasonable inference, as the trial court concluded, that ‘there was no consideration’ given.”), *reh’g denied, trans. denied*. See also Ind. Code § 6-1.1-5.5-2 (“‘Conveyance document’ means any of the following: . . . Any of the following that purports to transfer a real property interest for valuable consideration”); Ind. Code § 6-1.1-5.5-3(b) (2009) (“[B]efore filing a conveyance document with the county auditor under IC 6-1.1-5-4, all the parties to the conveyance must . . . [c]omplete and sign a sales disclosure form as prescribed by the department of local government finance.”) (subsequently amended by Pub. L. No. 111-2014, § 17 (eff. July 1, 2014); Pub. L. No. 1159-2020, § 8 (eff. July 1, 2020)).

[29] For the foregoing reasons, we affirm the trial court’s order.

[30] Affirmed.

Bradford, C.J., and Vaidik, J., concur.