

HOUSE BILL No. 1193

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-25-9.

Synopsis: Sale of certain property by a county. Provides that if a county executive acquires a tax deed for a property and later sells the property, the proceeds of any sale of the property must be applied to any special assessments that were removed from the tax duplicate at the time the tax deed was issued, if any part of proceeds of the sale remains after applying the proceeds to the costs of the sale and the taxes that were removed from the tax duplicate at the time the tax deed was issued.

Effective: July 1, 2016.

Gutwein

January 7, 2016, read first time and referred to Committee on Ways and Means.



Second Regular Session of the 119th General Assembly (2016)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2015 Regular Session of the General Assembly.

HOUSE BILL No. 1193

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 6-1.1-25-9, AS AMENDED BY P.L.236-2015,
2 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2016]: Sec. 9. (a) When a county acquires title to real property
4 under IC 6-1.1-24 and this chapter, the county executive may dispose
5 of the real property under IC 36-1-11 or subsection (e). The proceeds
6 of any sale under IC 36-1-11 shall be applied as follows:
7 (1) First, to the cost of the sale or offering for sale of the real
8 property, including the cost of:
9 (A) maintenance;
10 (B) preservation;
11 (C) administration of the property before the sale or offering
12 for sale of the property;
13 (D) unpaid costs of the sale or offering for sale of the property;
14 (E) preparation of the property for sale;
15 (F) advertising; and
16 (G) appraisal.
17 (2) Second, to any unrecovered cost of the sale or offering for sale



1 of other real property in the same taxing district acquired by the
2 county under IC 6-1.1-24 and this chapter, including the cost of:

3 (A) maintenance;

4 (B) preservation;

5 (C) administration of the property before the sale or offering
6 for sale of the property;

7 (D) unpaid costs of the sale or offering for sale of the property;

8 (E) preparation of the property for sale;

9 (F) advertising; and

10 (G) appraisal.

11 (3) Third, to the payment of the taxes on the real property that
12 were removed from the tax duplicate under section ~~4(c)~~ **4(e)** of
13 this chapter.

14 **(4) Fourth, to the payment of the special assessments on the**
15 **real property that were removed from the tax duplicate under**
16 **section 4(e) of this chapter.**

17 ~~(4)~~ **(5) Fifth**, any surplus remaining into the county
18 general fund.

19 (b) The county auditor shall file a report with the board of
20 commissioners before January 31 of each year. The report must:

21 (1) list the real property acquired under IC 6-1.1-24 and this
22 chapter; and

23 (2) indicate if any person resides or conducts a business on the
24 property.

25 (c) The county auditor shall mail a notice by certified mail, return
26 receipt requested, before March 31 of each year to each person listed
27 in subsection (b)(2). The notice must state that the county has acquired
28 title to the tract the person occupies.

29 (d) If the county executive determines that any real property
30 acquired under this section should be retained by the county, then the
31 county executive shall not dispose of the real property. The county
32 executive may repair, maintain, equip, alter, and construct buildings
33 upon the real property so retained in the same manner prescribed for
34 other county buildings.

35 (e) The county executive may transfer title to real property
36 described in subsection (a) to the redevelopment commission at no cost
37 to the commission for sale, grant, or other disposition under
38 IC 36-7-14-22.2, IC 36-7-14-22.5, IC 36-7-15.1-15.1,
39 IC 36-7-15.1-15.2, or IC 36-7-15.1-15.5.

40 (f) If the real property is located in a geographic area that is not
41 served by a redevelopment commission and the county executive
42 determines that any real property acquired under this section should be



1 held for later sale or transfer by the county executive, the county
2 executive shall wait until an appropriate time to dispose of the real
3 property. The county executive may do the following:
4 (1) Examine, classify, manage, protect, insure, and maintain the
5 property being held.
6 (2) Eliminate deficiencies (including environmental deficiencies),
7 carry out repairs, remove structures, make improvements, and
8 control the use of the property.
9 (3) Lease the property while it is being held.
10 The county executive may enter into contracts to carry out part or all of
11 the functions described in subdivisions (1) through (3).

