

# HOUSE BILL No. 1314

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-1.1; IC 32-30-10.6.

**Synopsis:** Abandoned and vacant property. Specifies that there must be delinquent property taxes or special assessments on real property before it may be sold by the county treasurer as abandoned or vacant property. Provides that an order of a local building standards hearing authority that real property is abandoned or vacant and nonpayment of the associated penalty permits the executive of the county, city, or town to certify to the county auditor that the real property should be sold as abandoned or vacant property. Provides that a hearing authority may use the same standards that are used by a court in finding that real property is abandoned or vacant for purposes of selling the real property at an abandoned and vacant property sale. Permits a county, city, or town executive to use the courts instead of a hearing authority for the determination that a property is abandoned or vacant. Specifies that the county treasurer and not the county auditor is to auction abandoned or vacant property. Eliminates the concept of redemption after sale regarding abandoned or vacant property to be sold by the county treasurer. Provides that the county, city, or town executive that certifies a property as abandoned or vacant has an option to take ownership of the property if the minimum bid is not received. Separates out several provisions concerning abandoned and vacant property sales from delinquent tax sales and makes related changes. Makes technical corrections.

**Effective:** January 1, 2015 (retroactive).

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## Riecken, Burton, Moed

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January 13, 2015, read first time and referred to Committee on Local Government.

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First Regular Session of the 119th General Assembly (2015)

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 2014 Regular Session and 2014 Second Regular Technical Session of the General Assembly.

# HOUSE BILL No. 1314

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

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

1 SECTION 1. IC 6-1.1-24-1, AS AMENDED BY THE TECHNICAL  
2 CORRECTIONS BILL OF THE 2015 GENERAL ASSEMBLY, IS  
3 AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1,  
4 2015 (RETROACTIVE)]: Sec. 1. (a) On or after January 1 of each  
5 calendar year in which a tax sale will be held in a county and not later  
6 than fifty-one (51) days after the first tax payment due date in that  
7 calendar year, the county treasurer *(or county executive, in the case of*  
8 *property described in subdivision (2))* shall certify to the county auditor  
9 a list of real property on which any of the following exist:  
10 (1) *In the case of real property, other than real property*  
11 *described in subdivision (2),* any property taxes or special  
12 assessments certified to the county auditor for collection by the  
13 county treasurer from the prior year's spring installment or before  
14 are delinquent as determined under IC 6-1.1-37-10 and the  
15 delinquent property ~~tax or taxes~~, special assessments, *penalties*,



1 fees, or interest due exceed twenty-five dollars (\$25).

2 *(2) In the case of real property for which a county executive has*  
 3 *certified to the county auditor that the real property is:*

4 *(A) vacant; or*

5 *(B) abandoned;*

6 *any property taxes or special assessments from the prior year's*  
 7 *fall installment or before that are delinquent as determined under*  
 8 *IC 6-1.1-37-10. The county executive must make a certification*  
 9 *under this subdivision not later than sixty-one (61) days before*  
 10 *the earliest date on which application for judgment and order for*  
 11 *sale may be made. The executive of a city or town may provide to*  
 12 *the county executive of the county in which the city or town is*  
 13 *located a list of real property that the city or town has determined*  
 14 *to be vacant or abandoned. The county executive shall include*  
 15 *real property included on the list provided by a city or town*  
 16 *executive on the list certified by the county executive to the*  
 17 *county auditor under this subsection.*

18 ~~(3)~~ (2) Any unpaid costs are due under section ~~2(b)~~ **2(c)** of this  
 19 chapter from a prior tax sale.

20 (b) The county auditor shall maintain a list of all real property  
 21 eligible for sale. Except as provided in section 1.2 or another provision  
 22 of this chapter, the taxpayer's property shall remain on the list. The list  
 23 must:

24 (1) describe the real property by parcel number and common  
 25 address, if any;

26 (2) for a tract or item of real property with a single owner,  
 27 indicate the name of the owner; and

28 (3) for a tract or item with multiple owners, indicate the name of  
 29 at least one (1) of the owners.

30 (c) Except as otherwise provided in this chapter, the real property  
 31 so listed is eligible for sale in the manner prescribed in this chapter.

32 (d) Not later than fifteen (15) days after the date of the county  
 33 treasurer's certification under subsection (a), the county auditor shall  
 34 mail by certified mail a copy of the list described in subsection (b) to  
 35 each mortgagee who requests from the county auditor by certified mail  
 36 a copy of the list. Failure of the county auditor to mail the list under  
 37 this subsection does not invalidate an otherwise valid sale.

38 SECTION 2. IC 6-1.1-24-1.2, AS AMENDED BY P.L.166-2014,  
 39 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 40 JANUARY 1, 2015 (RETROACTIVE)]: Sec. 1.2. (a) Except as  
 41 provided in subsection (c), a tract or an item of real property may not  
 42 be removed from the list certified under section 1 **or 1.5** of this chapter



- 1 before the tax sale unless all:
- 2 (1) delinquent taxes and special assessments due before the date
- 3 the list on which the property appears was certified under section
- 4 1 **or** 1.5 of this chapter; and
- 5 (2) penalties due on the delinquency, interest, and costs directly
- 6 attributable to the tax sale;
- 7 have been paid in full.
- 8 (b) A county treasurer may accept partial payments of delinquent
- 9 property taxes, assessments, penalties, interest, or costs under
- 10 subsection (a) after the list of real property is certified under section 1
- 11 **or** 1.5 of this chapter. However, a partial payment does not remove a
- 12 tract or an item from the list certified under section 1 **or** 1.5 of this
- 13 chapter unless the taxpayer complies with subsection (a) or (c) before
- 14 the date of the tax sale.
- 15 (c) A county auditor shall remove a tract or an item of real property
- 16 from the list certified under section 1 **or** 1.5 of this chapter before the
- 17 tax sale if the county treasurer and the taxpayer agree to a mutually
- 18 satisfactory arrangement for the payment of the delinquent taxes.
- 19 (d) The county auditor shall remove the tract or item from the list
- 20 certified under section 1 **or** 1.5 of this chapter if:
- 21 (1) the arrangement described in subsection (c):
- 22 (A) is in writing;
- 23 (B) is signed by the taxpayer; and
- 24 (C) requires the taxpayer to pay the delinquent taxes in full not
- 25 later than the last business day before July 1 of the year after
- 26 the date the agreement is signed; and
- 27 (2) the county treasurer has provided a copy of the written
- 28 agreement to the county auditor.
- 29 (e) If the taxpayer fails to make a payment under the arrangement
- 30 described in subsection (c):
- 31 (1) the arrangement is void; and
- 32 (2) the county auditor shall immediately place the tract or item of
- 33 real property on the list of real property eligible for sale at a tax
- 34 sale.
- 35 (f) If a taxpayer fails to make a payment under an arrangement
- 36 entered into under subsection (c), the county treasurer and the taxpayer
- 37 may enter into a subsequent arrangement and avoid the penalties under
- 38 subsection (e).
- 39 SECTION 3. IC 6-1.1-24-1.5, AS AMENDED BY P.L.66-2014,
- 40 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 41 JANUARY 1, 2015 (RETROACTIVE)]: Sec. 1.5. (a) As used in this
- 42 chapter and IC 6-1.1-25, "county executive" means the following:



1 (1) In a county not containing a consolidated city, the county  
2 executive or the county executive's designee.

3 (2) In a county containing a consolidated city, the executive of the  
4 consolidated city.

5 (b) ~~The county executive or an executive of a city or town may, after~~  
6 ~~obtaining If:~~

7 **(1) any property taxes or special assessments from the prior**  
8 **year's fall installment or before are delinquent on real**  
9 **property as determined under IC 6-1.1-37-10; and**

10 **(2) an order from a court or a determination of a hearing**  
11 **authority has been obtained under IC 32-30-10.6 that the real**  
12 **property is vacant or abandoned; and**

13 **the executive of the county, city, or town may, after** providing either  
14 the notice required by IC 32-30-10.6-6 or section 2.3 of this chapter,  
15 certify a list of vacant or abandoned property to the county auditor.  
16 **This list must be delivered to the county auditor before July 1 each**  
17 **year.**

18 (c) Upon receiving lists described in subsection (b), the county  
19 auditor shall do all the following:

20 (1) Prepare a combined list of the properties certified by the  
21 executive of the county, city, or town.

22 (2) Delete any property described in that list from the delinquent  
23 tax list prepared under section 1 of this chapter.

24 (3) Provide public notice of the sale of the properties under  
25 subsection (d) at least thirty (30) days before the date of the sale,  
26 which shall be published in accordance with IC 5-3-1, **and post**  
27 **a copy of the notice at a public place of posting in the county**  
28 **courthouse or in another public county building at least**  
29 **twenty-one (21) days before the date of sale.**

30 (4) ~~Auction the property.~~ **Certify to the county treasurer that**  
31 **the real property is to be sold at auction under this chapter as**  
32 **required by section 5(j) of this chapter.**

33 (5) Issue a deed to the real property **that conveys a fee simple**  
34 **interest to the highest bidder whose as long as the bid is at least**  
35 **the minimum bid specified in this section.**

36 The minimum bid for a property at the auction under this section is the  
37 proportionate share of the actual costs incurred by the county in  
38 conducting the sale. Any amount collected from the sale of all  
39 properties under this section above the total minimum bids shall first  
40 be used to pay the costs of the county, city, or town that certified the  
41 property vacant or abandoned for title search and court proceedings.  
42 Any amount remaining from the sale shall be certified by the county



1 treasurer to the county auditor for distribution to other taxing units  
2 during settlement.

3 (d) Notice of the sale under this section must contain the following:

4 (1) A list of ~~tracts or~~ real property eligible for sale under this  
5 chapter.

6 (2) A statement that:

7 (A) the ~~tracts or~~ real property included in the list will be sold  
8 at public auction to the highest bidder;

9 **(B) the county auditor will issue a deed to the real property**  
10 **that conveys a fee simple interest to the highest bidder that**  
11 **bids at least the minimum bid; and**

12 **(C) the owner will have no right to redeem the real**  
13 **property after the date of the sale.**

14 **A deed issued under this subdivision to the highest bidder**  
15 **conveys the same fee simple interest in the real property as a**  
16 **deed issued under IC 6-1.1-25.**

17 (3) A statement that the ~~tracts or~~ real property will not be sold for  
18 less than an amount equal to actual proportionate costs incurred  
19 by the county that are directly attributable to the abandoned  
20 property sale.

21 (4) A statement for informational purposes only, of the location  
22 of each ~~tract or~~ item of real property by key number, if any, and  
23 street address, if any, or a common description of the property  
24 other than a legal description. The township assessor, or the  
25 county assessor if there is no township assessor for the township,  
26 upon written request from the county auditor, shall provide the  
27 information to be in the notice required by this subsection. A  
28 misstatement in the key number or street address does not  
29 invalidate an otherwise valid sale.

30 (5) A statement that the county does not warrant the accuracy of  
31 the street address or common description of the property.

32 (6) A statement that the sale will be conducted at a place  
33 designated in the notice and that the sale will continue until all  
34 ~~tracts and~~ real property ~~have~~ **has** been offered for sale.

35 (7) A statement that the sale will take place at the times and dates  
36 designated in the notice.

37 Whenever the public auction is to be conducted as an electronic sale,  
38 the notice must include a statement indicating that the public auction  
39 will be conducted as an electronic sale and a description of the  
40 procedures that must be followed to participate in the electronic sale.

41 SECTION 4. IC 6-1.1-24-2, AS AMENDED BY P.L.66-2014,  
42 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



1 JANUARY 1, 2015 (RETROACTIVE)]; Sec. 2. **(a) This section does**  
 2 **not apply to vacant or abandoned real property that is on the list**  
 3 **prepared by the county auditor under section 1.5 of this chapter.**

4 ~~(a)~~ **(b)** In addition to the delinquency list required under section 1  
 5 of this chapter, each county auditor shall prepare a notice. The notice  
 6 shall contain the following:

7 (1) A list of tracts or real property eligible for sale under this  
 8 chapter.

9 (2) A statement that the tracts or real property included in the list  
 10 will be sold at public auction to the highest bidder, subject to the  
 11 right of redemption.

12 (3) A statement that the tracts or real property will not be sold for  
 13 an amount which is less than the sum of:

14 (A) the delinquent taxes and special assessments on each tract  
 15 or item of real property;

16 (B) the taxes and special assessments on each tract or item of  
 17 real property that are due and payable in the year of the sale,  
 18 whether or not they are delinquent;

19 (C) all penalties due on the delinquencies;

20 (D) an amount prescribed by the county auditor that equals the  
 21 sum of:

22 (i) the greater of twenty-five dollars (\$25) or postage and  
 23 publication costs; and

24 (ii) any other actual costs incurred by the county that are  
 25 directly attributable to the tax sale; and

26 (E) any unpaid costs due under subsection ~~(b)~~ **(c)** from a prior  
 27 tax sale.

28 (4) A statement that a person redeeming each tract or item of real  
 29 property after the sale must pay:

30 (A) one hundred ten percent (110%) of the amount of the  
 31 minimum bid for which the tract or item of real property was  
 32 offered at the time of sale if the tract or item of real property  
 33 is redeemed not more than six (6) months after the date of  
 34 sale;

35 (B) one hundred fifteen percent (115%) of the amount of the  
 36 minimum bid for which the tract or item of real property was  
 37 offered at the time of sale if the tract or item of real property  
 38 is redeemed more than six (6) months after the date of sale;

39 (C) the amount by which the purchase price exceeds the  
 40 minimum bid on the tract or item of real property plus five  
 41 percent (5%) per annum on the amount by which the purchase  
 42 price exceeds the minimum bid; and



- 1 (D) all taxes and special assessments on the tract or item of  
2 real property paid by the purchaser after the tax sale plus  
3 interest at the rate of five percent (5%) per annum on the  
4 amount of taxes and special assessments paid by the purchaser  
5 on the redeemed property.
- 6 (5) A statement for informational purposes only, of the location  
7 of each tract or item of real property by key number, if any, and  
8 street address, if any, or a common description of the property  
9 other than a legal description. The township assessor, or the  
10 county assessor if there is no township assessor for the township,  
11 upon written request from the county auditor, shall provide the  
12 information to be in the notice required by this subsection. A  
13 misstatement in the key number or street address does not  
14 invalidate an otherwise valid sale.
- 15 (6) A statement that the county does not warrant the accuracy of  
16 the street address or common description of the property.
- 17 (7) A statement indicating:
- 18 (A) the name of the owner of each tract or item of real  
19 property with a single owner; or
- 20 (B) the name of at least one (1) of the owners of each tract or  
21 item of real property with multiple owners.
- 22 (8) A statement of the procedure to be followed for obtaining or  
23 objecting to a judgment and order of sale, that must include the  
24 following:
- 25 (A) A statement:
- 26 (i) that the county auditor and county treasurer will apply on  
27 or after a date designated in the notice for a court judgment  
28 against the tracts or real property for an amount that is not  
29 less than the amount set under subdivision (3), and for an  
30 order to sell the tracts or real property at public auction to  
31 the highest bidder, subject to the right of redemption; and
- 32 (ii) indicating the date when the period of redemption  
33 specified in IC 6-1.1-25-4 will expire.
- 34 (B) A statement that any defense to the application for  
35 judgment must be:
- 36 (i) filed with the court; and
- 37 (ii) served on the county auditor and the county treasurer;  
38 before the date designated as the earliest date on which the  
39 application for judgment may be filed.
- 40 (C) A statement that the county auditor and the county  
41 treasurer are entitled to receive all pleadings, motions,  
42 petitions, and other filings related to the defense to the





- 1 application for judgment.
- 2 (D) A statement that the court will set a date for a hearing at
- 3 least seven (7) days before the advertised date and that the
- 4 court will determine any defenses to the application for
- 5 judgment at the hearing.
- 6 (9) A statement that the sale will be conducted at a place
- 7 designated in the notice and that the sale will continue until all
- 8 tracts and real property have been offered for sale.
- 9 (10) A statement that the sale will take place at the times and
- 10 dates designated in the notice. Whenever the public auction is to
- 11 be conducted as an electronic sale, the notice must include a
- 12 statement indicating that the public auction will be conducted as
- 13 an electronic sale and a description of the procedures that must be
- 14 followed to participate in the electronic sale.
- 15 (11) A statement that a person redeeming each tract or item after
- 16 the sale must pay the costs described in IC 6-1.1-25-2(e).
- 17 (12) If a county auditor and county treasurer have entered into an
- 18 agreement under IC 6-1.1-25-4.7, a statement that the county
- 19 auditor will perform the duties of the notification and title search
- 20 under IC 6-1.1-25-4.5 and the notification and petition to the
- 21 court for the tax deed under IC 6-1.1-25-4.6.
- 22 (13) A statement that, if the tract or item of real property is sold
- 23 for an amount more than the minimum bid and the property is not
- 24 redeemed, the owner of record of the tract or item of real property
- 25 who is divested of ownership at the time the tax deed is issued
- 26 may have a right to the tax sale surplus.
- 27 (14) If a determination has been made under subsection ~~(d)~~, ~~(e)~~,
- 28 a statement that tracts or items will be sold together.
- 29 (15) With respect to a tract or an item of real property that is
- 30 subject to sale under this chapter after June 30, 2012, and before
- 31 July 1, 2013, a statement declaring whether an ordinance adopted
- 32 under IC 6-1.1-37-10.1 is in effect in the county and, if
- 33 applicable, an explanation of the circumstances in which penalties
- 34 on the delinquent taxes and special assessments will be waived.
- 35 ~~(b)~~ ~~(c)~~ If within sixty (60) days before the date of the tax sale the
- 36 county incurs costs set under subsection ~~(a)~~~~(3)~~~~(D)~~ ~~(b)~~~~(3)~~~~(D)~~ and those
- 37 costs are not paid, the county auditor shall enter the amount of costs
- 38 that remain unpaid upon the tax duplicate of the property for which the
- 39 costs were set. The county treasurer shall mail notice of unpaid costs
- 40 entered upon a tax duplicate under this subsection to the owner of the
- 41 property identified in the tax duplicate.
- 42 ~~(e)~~ ~~(d)~~ The amount of unpaid costs entered upon a tax duplicate



1 under subsection ~~(b)~~ (c) must be paid no later than the date upon which  
 2 the next installment of real estate taxes for the property is due. Unpaid  
 3 costs entered upon a tax duplicate under subsection ~~(b)~~ (c) are a lien  
 4 against the property described in the tax duplicate, and amounts  
 5 remaining unpaid on the date the next installment of real estate taxes  
 6 is due may be collected in the same manner that delinquent property  
 7 taxes are collected.

8 ~~(d)~~ (e) The county auditor and county treasurer may establish the  
 9 condition that a tract or item will be sold and may be redeemed under  
 10 this chapter only if the tract or item is sold or redeemed together with  
 11 one (1) or more other tracts or items. Property may be sold together  
 12 only if the tract or item is owned by the same person.

13 SECTION 5. IC 6-1.1-24-2.2 IS REPEALED [EFFECTIVE  
 14 JANUARY 1, 2015 (RETROACTIVE)]. ~~Sec. 2.2: Whenever a notice~~  
 15 ~~required under section 2 of this chapter includes real property on the~~  
 16 ~~list prepared under section 1(a)(2) (repealed) or 1.5(d) of this chapter;~~  
 17 ~~the notice must also contain a statement that:~~

18 ~~(1) the property is on the alternate list prepared under section~~  
 19 ~~1(a)(2) (repealed) or 1.5(d) of this chapter;~~

20 ~~(2) if the property is not redeemed within one hundred twenty~~  
 21 ~~(120) days after the date of sale, the county auditor shall execute~~  
 22 ~~and deliver a deed for the property to the purchaser or purchaser's~~  
 23 ~~assignee; and~~

24 ~~(3) if the property is offered for sale and a bid is not received for~~  
 25 ~~at least the amount required under section 5 of this chapter, the~~  
 26 ~~county auditor may execute and deliver a deed for the property to~~  
 27 ~~the county executive, subject to IC 6-1.1-25.~~

28 SECTION 6. IC 6-1.1-24-2.3, AS ADDED BY P.L.66-2014,  
 29 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 30 JANUARY 1, 2015 (RETROACTIVE)]: Sec. 2.3. (a) This section  
 31 applies to a **an item of real property that has been certified as for**  
 32 **which a court order or a determination by a hearing authority has**  
 33 **been obtained under IC 32-30-10.6 that the real property is vacant**  
 34 **or abandoned under section 1.5 of this chapter.**

35 (b) **If the executive of the county, city, or town that has**  
 36 **jurisdiction of the property plans to certify an item of real**  
 37 **property as vacant or abandoned under section 1.5 of this chapter**  
 38 **and a notice was not sent with regard to a tract or the real property as**  
 39 **permitted by IC 32-30-10.6-6, the executive of the county, city, or**  
 40 **town that has jurisdiction of the property shall send a notice shall**  
 41 **be sent** to the owner of record and to any person with a substantial  
 42 property interest of public record in the ~~tract or~~ real property at least



1 one hundred twenty (120) days before the date of the certification  
 2 under section 1.5 of this chapter. The notice must contain at least the  
 3 following:

4 (1) A statement that an abandoned property sale will be held on  
 5 or after a specified date.

6 (2) A description of the ~~tract~~ or real property to be sold.

7 (3) A statement that ~~any person may redeem the tract or to~~  
 8 **prevent the sale of the real property at the abandoned**  
 9 **property sale, the owner must pay all delinquent taxes and**  
 10 **special assessments on the** real property at ~~or~~ before the **date of**  
 11 **the** abandoned property sale.

12 ~~(4) The components of the amount required to redeem the tract or~~  
 13 ~~real property.~~

14 ~~(5) (4) A statement that if the real property is not redeemed,~~ **sold**  
 15 **at the abandoned property sale, a tax deed may will** be issued  
 16 to the purchaser **that provides the purchaser with a fee simple**  
 17 **interest in the real property.**

18 ~~(6) (5) The street address, if any, or a common description of the~~  
 19 ~~tract or real property.~~

20 ~~(7) (6) The key number or parcel number of the tract or~~ real  
 21 property.

22 **A notice required by this section is in addition to the notice**  
 23 **required by section 1.5 of this chapter.**

24 (c) A notice under this section ~~must~~ **may not** include ~~not~~ more than  
 25 one (1) ~~tract or~~ item of real property listed to be sold in one (1)  
 26 description. However, when more than one (1) ~~tract or~~ item of real  
 27 property is owned by one (1) person, all of the ~~tracts~~ **items** of real  
 28 property that are owned by that person may be included in one (1)  
 29 notice.

30 (d) A single notice under this section may be used to notify joint  
 31 owners of record at the last address of the joint owners for the property  
 32 sold, as indicated in the records of the county auditor.

33 (e) The notice required by this section is considered sufficient if the  
 34 notice is mailed **by certified mail, return receipt requested**, to:

35 **(1) all owners of record of real property** at the last address of  
 36 the owner for the property, as indicated in the records of the  
 37 county auditor; and

38 **(2) any person with a substantial property interest of public record**  
 39 **at the address for the person included in the public record that**  
 40 **indicates the interest;**

41 **as of the date that the tax sale list is certified.**

42 (f) The notice under this section is not required for persons in



1 possession not shown in the public records.  
 2 SECTION 7. IC 6-1.1-24-3, AS AMENDED BY P.L.169-2006,  
 3 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 4 JANUARY 1, 2015 (RETROACTIVE)]: Sec. 3. **(a) This section does**  
 5 **not apply to vacant or abandoned real property that is on the list**  
 6 **prepared by the county auditor under section 1.5 of this chapter.**  
 7 ~~(a)~~ **(b)** When real property is eligible for sale under this chapter, the  
 8 county auditor shall post a copy of the notice required by ~~sections~~  
 9 ~~section 2 and 2-2~~ of this chapter at a public place of posting in the  
 10 county courthouse or in another public county building at least  
 11 twenty-one (21) days before the earliest date of application for  
 12 judgment. In addition, the county auditor shall, in accordance with  
 13 IC 5-3-1-4, publish the notice required in ~~sections~~ **section 2 and 2-2** of  
 14 this chapter once each week for three (3) consecutive weeks before the  
 15 earliest date on which the application for judgment may be made. The  
 16 expenses of this publication shall be paid out of the county general  
 17 fund without prior appropriation.  
 18 ~~(b)~~ **(c)** At least twenty-one (21) days before the application for  
 19 judgment is made, the county auditor shall mail a copy of the notice  
 20 required by ~~sections~~ **section 2 and 2-2** of this chapter by certified mail,  
 21 return receipt requested, to any mortgagee who annually requests, by  
 22 certified mail, a copy of the notice. However, the failure of the county  
 23 auditor to mail this notice or its nondelivery does not affect the validity  
 24 of the judgment and order.  
 25 ~~(c)~~ **(d)** The notices mailed under this section ~~and the advertisement~~  
 26 ~~published under section 4(b) of this chapter~~ are considered sufficient  
 27 notice of the intended application for judgment and of the sale of real  
 28 property under the order of the court.  
 29 SECTION 8. IC 6-1.1-24-4, AS AMENDED BY THE TECHNICAL  
 30 CORRECTIONS BILL OF THE 2015 GENERAL ASSEMBLY, IS  
 31 AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1,  
 32 2015 (RETROACTIVE)]: Sec. 4. **(a) This section does not apply to**  
 33 **vacant or abandoned real property that is on the list prepared by**  
 34 **the county auditor under section 1.5 of this chapter.**  
 35 ~~(a)~~ **(b)** Not less than twenty-one (21) days before the earliest date on  
 36 which the application for judgment and order for sale of real property  
 37 eligible for sale may be made, the county auditor shall send a notice of  
 38 the sale by certified mail, return receipt requested, to:  
 39 (1) the owner of record of real property with a single owner; or  
 40 (2) at least one (1) of the owners, as of the date of certification, of  
 41 real property with multiple owners;  
 42 at the last address of the owner for the property as indicated in the



1 records of the county auditor on the date that the tax sale list is  
 2 certified. In addition, the county auditor shall mail a duplicate notice  
 3 to the owner of record, as described in subdivisions (1) and (2), by first  
 4 class mail to the owners from whom the certified mail return receipt  
 5 was not signed and returned. Additionally, the county auditor may  
 6 determine that mailing a first class notice to or serving a notice on the  
 7 property is a reasonable step to notify the owner, if the address of the  
 8 owner is not the same address as the physical location of the property.  
 9 If both notices are returned due to incorrect or insufficient addresses,  
 10 the county auditor shall research the county auditor records to  
 11 determine a more complete or accurate address. If a more complete or  
 12 accurate address is found, the county auditor shall resend the notices  
 13 to the address that is found in accordance with this section. Failure to  
 14 obtain a more complete or accurate address does not invalidate an  
 15 otherwise valid sale. The county auditor shall prepare the notice in the  
 16 form prescribed by the state board of accounts. The notice must set  
 17 forth the key number, if any, of the real property and a street address,  
 18 if any, or other common description of the property other than a legal  
 19 description. The notice must include the statement set forth in section  
 20 ~~2(a)(4)~~ **2(b)(4)** of this chapter. With respect to a tract or an item of real  
 21 property that is subject to sale under this chapter after June 30, 2012,  
 22 and before July 1, 2013, the notice must include a statement declaring  
 23 whether an ordinance adopted under IC 6-1.1-37-10.1 is in effect in the  
 24 county and, if applicable, an explanation of the circumstances in which  
 25 penalties on the delinquent taxes and special assessments will be  
 26 waived. The county auditor must present proof of this mailing to the  
 27 court along with the application for judgment and order for sale.  
 28 Failure by an owner to receive or accept the notice required by this  
 29 section does not affect the validity of the judgment and order. The  
 30 owner of real property shall notify the county auditor of the owner's  
 31 correct address. The notice required under this section is considered  
 32 sufficient if the notice is mailed to the address or addresses required by  
 33 this section.

34 (b) In addition to the notice required under subsection (a) for real  
 35 property on the list prepared under section ~~1(a)(2)~~ (repealed) or ~~1.5(d)~~  
 36 of this chapter, the county auditor shall prepare and mail the notice  
 37 required under section 2.2 of this chapter no later than forty-five (45)  
 38 days after the county auditor receives the certified list from the county  
 39 treasurer under section 1(a) of this chapter.

40 (c) On or before the day of sale, the county auditor shall list, on the  
 41 tax sale record required by IC 6-1.1-25-8, all properties that will be  
 42 offered for sale.



1 SECTION 9. IC 6-1.1-24-4.6, AS AMENDED BY P.L.89-2007,  
 2 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 3 JANUARY 1, 2015 (RETROACTIVE)]: Sec. 4.6. (a) On the day on  
 4 which the application for judgment and order for sale is made, the  
 5 county treasurer shall report to the county auditor all of the tracts and  
 6 real property listed in the notice required by section 2 of this chapter  
 7 upon which all delinquent taxes and special assessments, all penalties  
 8 due on the delinquencies, any unpaid costs due from a prior tax sale,  
 9 and the amount due under section ~~2(a)(3)(D)~~ **2(b)(3)(D)** of this chapter  
 10 have been paid up to that time. The county auditor, assisted by the  
 11 county treasurer, shall compare and correct the list, removing tracts and  
 12 real property for which all delinquencies have been paid, and shall  
 13 make and subscribe an affidavit in substantially the following form:

14 State of Indiana )  
 15 ) ss  
 16 County of \_\_\_\_\_ )

17 I, \_\_\_\_\_, treasurer of the county of \_\_\_\_\_, and  
 18 I, \_\_\_\_\_, auditor of the county of \_\_\_\_\_, do  
 19 solemnly affirm that the foregoing is a true and correct list of the real  
 20 property within the county of \_\_\_\_\_ upon which have remained  
 21 delinquent uncollected taxes, special assessments, penalties and costs,  
 22 as required by law for the time periods set forth, to the best of my  
 23 knowledge and belief.

24 \_\_\_\_\_  
 25 County Treasurer

26 \_\_\_\_\_  
 27 County Auditor

28 Dated \_\_\_\_\_

29 I, \_\_\_\_\_, auditor of the county of \_\_\_\_\_, do  
 30 solemnly affirm that notice of the application for judgment and order  
 31 for sale was mailed via certified mail to the owners on the foregoing  
 32 list, and publication made, as required by law.

33 \_\_\_\_\_  
 34 County Auditor

35 Dated \_\_\_\_\_

36 (b) Application for judgment and order for sale shall be made as one  
 37 (1) cause of action to any court of competent jurisdiction jointly by the  
 38 county treasurer and county auditor. The application shall include the  
 39 names of at least one (1) of the owners of each tract or item of real  
 40 property, the dates of mailing of the notice required by ~~sections~~ **section**  
 41 **2 and 2-2** of this chapter, the dates of publication required by section  
 42 3 of this chapter, and the affidavit and corrected list as provided in



1 subsection (a).

2 (c) Any defense to the application for judgment and order of sale  
3 shall be filed with the court on or before the earliest date on which the  
4 application may be made as set forth in the notice required under  
5 section 2 of this chapter. The county auditor and the county treasurer  
6 for the county where the real property is located are entitled to receive  
7 all pleadings, motions, petitions, and other filings related to a defense  
8 to the application for judgment and order of sale.

9 SECTION 10. IC 6-1.1-24-5, AS AMENDED BY THE  
10 TECHNICAL CORRECTIONS BILL OF THE 2015 GENERAL  
11 ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
12 JANUARY 1, 2015 (RETROACTIVE)]: Sec. 5. (a) When a tract or an  
13 item of real property is subject to sale under this chapter, it must be  
14 sold in compliance with this section.

15 (b) The sale must:

- 16 (1) be held at the times and place stated in the notice of sale; and  
17 (2) not extend beyond one hundred seventy-one (171) days after  
18 the list containing the tract or item of real property is certified to  
19 the county auditor.

20 (c) A tract or an item of real property may not be sold under this  
21 chapter to collect:

- 22 (1) delinquent personal property taxes; or  
23 (2) taxes or special assessments which are chargeable to other real  
24 property.

25 (d) A tract or an item of real property may not be sold under this  
26 chapter if all the delinquent taxes, penalties, and special assessments  
27 on the tract or an item of real property and the amount prescribed by  
28 section ~~2(a)(3)(D)~~ **1.5 or 2(b)(3)(D)** of this chapter, **whichever**  
29 **applies**, reflecting the costs incurred by the county due to the sale, are  
30 paid before the time of sale.

31 (e) The county treasurer shall sell the tract or item of real property,  
32 subject to the right of redemption, to the highest bidder at public  
33 auction whose bid is at least the minimum bid specified in subsection  
34 (f) or (g), as applicable. **The right of redemption after a sale does not**  
35 **apply to an item of real property that is on the vacant and**  
36 **abandoned property list prepared by the county auditor under**  
37 **section 1.5 of this chapter.**

38 (f) Except as provided in **section 1.5 of this chapter** and subsection  
39 (g), a tract or an item of real property may not be sold for an amount  
40 which is less than the sum of:

- 41 (1) the delinquent taxes and special assessments on each tract or  
42 item of real property;



- 1 (2) the taxes and special assessments on each tract or item of real
- 2 property that are due and payable in the year of the sale,
- 3 regardless of whether the taxes and special assessments are
- 4 delinquent;
- 5 (3) all penalties which are due on the delinquencies;
- 6 (4) the amount prescribed by section ~~2(a)(3)(D)~~ **2(b)(3)(D)** of this
- 7 chapter reflecting the costs incurred by the county due to the sale;
- 8 (5) any unpaid costs which are due under section ~~2(b)~~ **2(c)** of this
- 9 chapter from a prior tax sale; and
- 10 (6) other reasonable expenses of collection, including title search
- 11 expenses, uniform commercial code expenses, and reasonable
- 12 attorney's fees incurred by the date of the sale.

13 The amount of penalties due on the delinquencies under subdivision (3)

14 must be adjusted in accordance with IC 6-1.1-37-10.1, if applicable.

15 (g) If an ordinance adopted under section 15(a) of this chapter is in

16 effect in the county in which a tract or an item of real property is

17 located, the tract or item of real property may not be sold for an amount

18 that is less than the lesser of:

- 19 (1) the amount determined under subsection (f); or
- 20 (2) seventy-five percent (75%) of the gross assessed value of the
- 21 tract or item of real property, as determined on the most recent
- 22 assessment date.

23 (h) For purposes of the sale, it is not necessary for the county

24 treasurer to first attempt to collect the real property taxes or special

25 assessments out of the personal property of the owner of the tract or

26 real property.

27 (i) The county auditor shall serve as the clerk of the sale.

28 (j) Real property certified to the county auditor under section ~~1(a)(2)~~

29 **1.5** of this chapter (~~repeated~~) must be offered for sale in a different

30 phase of the tax sale or on a different day of the tax sale than the phase

31 or day during which other real property is offered for sale.

32 (k) The public auction required under subsection (e) may be

33 conducted by electronic means, at the option of the county treasurer.

34 The electronic sale must comply with the other statutory requirements

35 of this section. If an electronic sale is conducted under this subsection,

36 the county treasurer shall provide access to the electronic sale by

37 providing computer terminals open to the public at a designated

38 location. A county treasurer who elects to conduct an electronic sale

39 may receive electronic payments and establish rules necessary to

40 secure the payments in a timely fashion. The county treasurer may not

41 add an additional cost of sale charge to a parcel for the purpose of

42 conducting the electronic sale.





1 SECTION 11. IC 6-1.1-24-6.3, AS AMENDED BY P.L.56-2012,  
 2 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 3 JANUARY 1, 2015 (RETROACTIVE)]: Sec. 6.3. (a) The sale of  
 4 certificates of sale under this chapter must be held at the time and place  
 5 stated in the notice of sale.

6 (b) A certificate of sale may not be sold under this chapter if the  
 7 following are paid before the time of sale:

8 (1) All the delinquent taxes, penalties, and special assessments on  
 9 the tract or an item of real property.

10 (2) The amount prescribed by section ~~2(a)(3)(D)~~ **2(b)(3)(D)** of  
 11 this chapter, reflecting the costs incurred by the county due to the  
 12 sale.

13 (c) The county executive shall sell the certificate of sale, subject to  
 14 the right of redemption, to the highest bidder at public auction. The  
 15 public auction may be conducted as an electronic sale in conformity  
 16 with section 5(k) of this chapter.

17 (d) The county auditor shall serve as the clerk of the sale.

18 SECTION 12. IC 6-1.1-24-6.8, AS AMENDED BY THE  
 19 TECHNICAL CORRECTIONS BILL OF THE 2015 GENERAL  
 20 ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 21 JANUARY 1, 2015 (RETROACTIVE)]: Sec. 6.8. (a) For purposes of  
 22 this section, in a county containing a consolidated city "county  
 23 executive" refers to the board of commissioners of the county as  
 24 provided in IC 36-3-3-10.

25 (b) As used in this section, "vacant parcel" refers to a parcel that  
 26 satisfies the following:

27 (1) A lien has been acquired on the parcel under section 6(a) of  
 28 this chapter.

29 (2) If the parcel is improved on the date the certificate of sale for  
 30 the parcel or the vacant parcel is offered for sale under this  
 31 chapter, the following apply:

32 (A) One (1) or more of the following are located on the parcel:

33 (i) A structure that may be lawfully occupied for residential  
 34 use.

35 (ii) A structure used in conjunction with a structure that may  
 36 be lawfully occupied for residential use.

37 (B) The parcel is:

38 (i) on the list of vacant or abandoned properties designated  
 39 under section ~~1(a)(2)~~ **1.5** of this chapter; (~~repeated~~); or

40 (ii) not occupied by a tenant or a person having a substantial  
 41 property interest of public record in the parcel.

42 (3) On the date the certificate of sale for the parcel or the vacant



1 parcel is offered for sale under this chapter, the parcel is  
2 contiguous to one (1) or more parcels that satisfy the following:

3 (A) One (1) or more of the following are located on the  
4 contiguous parcel:

5 (i) A structure occupied for residential use.

6 (ii) A structure used in conjunction with a structure  
7 occupied for residential use.

8 (B) The contiguous parcel is eligible for the standard  
9 deduction under IC 6-1.1-12-37.

10 (c) A county legislative body may adopt an ordinance authorizing  
11 the sale of vacant parcels and certificates of sale for vacant parcels in  
12 the county under this section. The ordinance may establish criteria for  
13 the identification of vacant parcels and certificates of sale for vacant  
14 parcels to be offered for sale under this section. The criteria may  
15 include the following:

16 (1) Limitations on the use of the parcel under local zoning and  
17 land use requirements.

18 (2) If the parcel is unimproved, the minimum parcel area  
19 sufficient for construction of improvements.

20 (3) Any other factor considered appropriate by the county  
21 legislative body.

22 In a county containing a consolidated city, the county legislative body  
23 may adopt an ordinance under this subsection only upon  
24 recommendation by the board of commissioners provided in  
25 IC 36-3-3-10.

26 (d) If the county legislative body adopts an ordinance under  
27 subsection (c), the county executive shall for each sale under this  
28 section:

29 (1) by resolution, and subject to the criteria adopted by the county  
30 legislative body under subsection (c), identify each vacant parcel  
31 for which the county executive desires to sell the vacant parcel or  
32 the certificate of sale for the vacant parcel under this section; and

33 (2) subject to subsection (e), give written notice to the owner of  
34 record of each parcel referred to in subsection (b)(3) that is  
35 contiguous to the vacant parcel.

36 (e) The notice under subsection (d)(2) with respect to each vacant  
37 parcel must include at least the following:

38 (1) A description of the vacant parcel by:

39 (A) legal description; and

40 (B) parcel number or street address, or both.

41 (2) Notice that the county executive will accept written  
42 applications from owners of parcels described in subsection (b)(3)



- 1 as provided in subsection (f).  
 2 (3) Notice of the deadline for applications referred to in  
 3 subdivision (2) and of the information to be included in the  
 4 applications.  
 5 (4) Notice that the vacant parcel or certificate of sale for the  
 6 vacant parcel will be sold to the successful applicant for:  
 7 (A) one dollar (\$1); plus  
 8 (B) the amounts described in section 5(f)(4) through 5(f)(6) of  
 9 this chapter.
- 10 (f) To be eligible to purchase a vacant parcel or the certificate of  
 11 sale for a vacant parcel under this section, the owner of a contiguous  
 12 parcel referred to in subsection (b)(3) must file a written application  
 13 with the county executive. The application must:  
 14 (1) identify the vacant parcel or certificate of sale that the  
 15 applicant desires to purchase; and  
 16 (2) include any other information required by the county  
 17 executive.
- 18 (g) If more than one (1) application to purchase a single vacant  
 19 parcel or the certificate of sale for a single vacant parcel is filed with  
 20 the county executive, the county executive shall conduct a drawing  
 21 between or among the applicants in which each applicant has an equal  
 22 chance to be selected as the transferee of the vacant parcel or certificate  
 23 of sale for the vacant parcel.
- 24 (h) The county executive shall by resolution make a final  
 25 determination concerning the vacant parcels or certificates of sale for  
 26 vacant parcels that are to be sold under this section.
- 27 (i) After the final determination of the vacant parcels and  
 28 certificates of sale for vacant parcels to be sold under subsection (h),  
 29 the county executive shall:  
 30 (1) on behalf of the county, cause all delinquent taxes, special  
 31 assessments, penalties, and interest with respect to the vacant  
 32 parcels to be removed from the tax duplicate; and  
 33 (2) give notice of the final determination to:  
 34 (A) the successful applicant;  
 35 (B) the county auditor; and  
 36 (C) the township assessor, or the county assessor if there is no  
 37 township assessor for the township.
- 38 (j) Upon receipt of notice under subsection (i)(2):  
 39 (1) the county auditor shall:  
 40 (A) collect the purchase price from each successful applicant;  
 41 and  
 42 (B) subject to subsection (k), prepare a tax deed transferring



1 each vacant parcel to the successful applicant, if the conditions  
2 of IC 6-1.1-25-4.5 and IC 6-1.1-25-4.6 are satisfied; and

3 (2) if the vacant parcel is unimproved, the township assessor or  
4 county assessor shall consolidate each unimproved parcel sold  
5 and the contiguous parcel owned by the successful applicant into  
6 a single parcel.

7 (k) For a deed issued under subsection (j)(1)(B) before July 1, 2013,  
8 a county auditor shall include in the deed prepared under subsection  
9 (j)(1)(B) reference to the exemption under subsection (l).

10 (l) This subsection applies only to a vacant parcel consolidated with  
11 a successful applicant's contiguous parcel under this section before July  
12 1, 2013. Subject to subsection (m), each consolidated parcel to which  
13 this subsection applies is exempt from property taxation for the period  
14 beginning on the assessment date that next succeeds the consolidation  
15 in the amount of the assessed value at the time of consolidation of the  
16 vacant parcel that was subject to the consolidation.

17 (m) This subsection applies only to a vacant parcel consolidated  
18 with a successful applicant's contiguous parcel under this section  
19 before July 1, 2013. The exemption under subsection (l) is terminated  
20 as of the assessment date that next succeeds the earlier of the  
21 following:

22 (1) Five (5) years after the transfer of title to the successful  
23 applicant.

24 (2) The first transfer of title to the consolidated parcel that occurs  
25 after the consolidation.

26 (n) If a tax deed is issued for an improved vacant parcel after June  
27 30, 2013, under this section or under IC 6-1.1-25-4.6 following the  
28 purchase of a certificate of sale under this section, the successful  
29 applicant may not sell the improved vacant parcel until after the first  
30 anniversary of the date on which the tax deed for the improved vacant  
31 parcel is issued to the successful applicant.

32 SECTION 13. IC 6-1.1-24-13, AS AMENDED BY P.L.56-2012,  
33 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
34 JANUARY 1, 2015 (RETROACTIVE)]: Sec. 13. (a) Whenever:

35 (1) a tract is offered for sale under this chapter; and

36 (2) no bid is received for the minimum sale price set under  
37 section 5 of this chapter;

38 the county auditor shall prepare a certified statement of the actual costs  
39 incurred by the county described in section ~~2(a)(3)(D)~~ **2(b)(3)(D)** of  
40 this chapter.

41 (b) The county auditor shall place the amount specified in the  
42 certified statement prepared under subsection (a) on the tax duplicate



1 of the tract offered but not sold at the sale. The amount shall be  
 2 collected as real property taxes are collected and paid into the county  
 3 general fund.

4 **(c) Whenever the minimum sales price is not received for a**  
 5 **property that is on the list of abandoned or vacant property**  
 6 **prepared under section 1.5 of this chapter, the executive of the**  
 7 **county, city, or town that certified the property for the list may**  
 8 **request that the county auditor execute and deliver a deed for the**  
 9 **property to the executive. The request must be delivered to the**  
 10 **county auditor within six (6) months after the date of sale. If it is**  
 11 **an executive of a city or town that certified the property for the list**  
 12 **prepared under section 1.5 of this chapter, and the executive does**  
 13 **not deliver a request for a deed within six (6) months after the date**  
 14 **of sale, the executive of the county may request that the county**  
 15 **auditor execute and deliver a deed for the property to the county**  
 16 **executive. The request must be delivered to the county auditor**  
 17 **within nine (9) months after the date of sale.**

18 SECTION 14. IC 6-1.1-25-0.5 IS ADDED TO THE INDIANA  
 19 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 20 [EFFECTIVE JANUARY 1, 2015 (RETROACTIVE)]: **Sec. 0.5. This**  
 21 **chapter does not apply to vacant or abandoned real property that**  
 22 **is on the list prepared by the county auditor under IC 6-1.1-24-1.5**  
 23 **unless the bid on the real property by the highest bidder is not at**  
 24 **least the minimum bid and the county auditor executes and**  
 25 **delivers a deed for the real property to the executive of a county,**  
 26 **city, or town under IC 6-1.1-24-13(c). There is no right to redeem**  
 27 **real property under this chapter after its sale under IC 6-1.1-24, if**  
 28 **the real property is on the vacant and abandoned property list**  
 29 **prepared by the county auditor under IC 6-1.1-24-1.5.**

30 SECTION 15. IC 6-1.1-25-4, AS AMENDED BY P.L.94-2014,  
 31 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 32 JANUARY 1, 2015 (RETROACTIVE)]: **Sec. 4. (a) There is no right**  
 33 **to redeem real property under this chapter after its sale under**  
 34 **IC 6-1.1-24, if the real property is on the vacant and abandoned**  
 35 **property list prepared by the county auditor under IC 6-1.1-24-1.5.**  
 36 The period for redemption of **any other** real property sold under  
 37 IC 6-1.1-24 ~~except for IC 6-1.1-24-1.5~~ is:

- 38 (1) one (1) year after the date of sale; or  
 39 (2) one hundred twenty (120) days after the date of sale to a  
 40 purchasing agency qualified under IC 36-7-17 or IC 36-7-17.1.

41 (b) Subject to subsection (1) and IC 6-1.1-24-9(d), the period for  
 42 redemption of real property:



- 1 (1) on which the county executive acquires a lien under  
 2 IC 6-1.1-24-6; and  
 3 (2) for which the certificate of sale is not sold under  
 4 IC 6-1.1-24-6.1;  
 5 is one hundred twenty (120) days after the date the county executive  
 6 acquires the lien under IC 6-1.1-24-6.
- 7 (c) The period for redemption of real property:  
 8 (1) on which the county executive acquires a lien under  
 9 IC 6-1.1-24-6; and  
 10 (2) for which the certificate of sale is sold under IC 6-1.1-24;  
 11 is one hundred twenty (120) days after the date of sale of the certificate  
 12 of sale under IC 6-1.1-24.
- 13 (d) When a deed for real property is executed under this chapter, the  
 14 county auditor shall cancel the certificate of sale and file the canceled  
 15 certificate in the office of the county auditor. ~~If real property that  
 16 appears on the list prepared under IC 6-1.1-24-1.5 is offered for sale  
 17 and an amount that is at least equal to the minimum sale price required  
 18 under IC 6-1.1-24-5 is not received, the county auditor shall issue a  
 19 deed to the real property, subject to this chapter.~~
- 20 (e) When a deed is issued to a county executive under this chapter,  
 21 the taxes and special assessments for which the real property was  
 22 offered for sale, and all subsequent taxes, special assessments, interest,  
 23 penalties, and cost of sale shall be removed from the tax duplicate in  
 24 the same manner that taxes are removed by certificate of error.
- 25 (f) A tax deed executed under this chapter vests in the grantee an  
 26 estate in fee simple absolute, free and clear of all liens and  
 27 encumbrances created or suffered before or after the tax sale except  
 28 those liens granted priority under federal law and the lien of the state  
 29 or a political subdivision for taxes and special assessments which  
 30 accrue subsequent to the sale and which are not removed under  
 31 subsection (e). However, subject to subsection (g), the estate is subject  
 32 to:  
 33 (1) all easements, covenants, declarations, and other deed  
 34 restrictions shown by public records;  
 35 (2) laws, ordinances, and regulations concerning governmental  
 36 police powers, including zoning, building, land use,  
 37 improvements on the land, land division, and environmental  
 38 protection; and  
 39 (3) liens and encumbrances created or suffered by the grantee.
- 40 (g) A tax deed executed under this chapter for real property sold in  
 41 a tax sale:  
 42 (1) does not operate to extinguish an easement recorded before



1 the date of the tax sale in the office of the recorder of the county  
 2 in which the real property is located, regardless of whether the  
 3 easement was taxed under this article separately from the real  
 4 property; and

5 (2) conveys title subject to all easements recorded before the date  
 6 of the tax sale in the office of the recorder of the county in which  
 7 the real property is located.

8 (h) A tax deed executed under this chapter is prima facie evidence  
 9 of:

10 (1) the regularity of the sale of the real property described in the  
 11 deed;

12 (2) the regularity of all proper proceedings; and

13 (3) valid title in fee simple in the grantee of the deed.

14 (i) A county auditor is not required to execute a deed to the county  
 15 executive under this chapter if the county executive determines that the  
 16 property involved contains hazardous waste or another environmental  
 17 hazard for which the cost of abatement or alleviation will exceed the  
 18 fair market value of the property. The county executive may enter the  
 19 property to conduct environmental investigations.

20 (j) If the county executive makes the determination under subsection  
 21 (i) as to any interest in an oil or gas lease or separate mineral rights, the  
 22 county treasurer shall certify all delinquent taxes, interest, penalties,  
 23 and costs assessed under IC 6-1.1-24 to the clerk, following the  
 24 procedures in IC 6-1.1-23-9. After the date of the county treasurer's  
 25 certification, the certified amount is subject to collection as delinquent  
 26 personal property taxes under IC 6-1.1-23. Notwithstanding  
 27 IC 6-1.1-4-12.4 and IC 6-1.1-4-12.6, the assessed value of such an  
 28 interest shall be zero (0) until production commences.

29 (k) When a deed is issued to a purchaser of a certificate of sale sold  
 30 under IC 6-1.1-24-6.1, the county auditor shall, in the same manner that  
 31 taxes are removed by certificate of error, remove from the tax duplicate  
 32 the taxes, special assessments, interest, penalties, and costs remaining  
 33 due as the difference between:

34 (1) the amount of:

35 (A) the last minimum bid under IC 6-1.1-24-5; plus

36 (B) any penalty associated with a delinquency that was not due  
 37 until after the date of the sale under IC 6-1.1-24-5 but is due  
 38 before the issuance of the certificate of sale, with respect to  
 39 taxes included in the minimum bid that were not due at the  
 40 time of the sale under IC 6-1.1-24-5; and

41 (2) the amount paid for the certificate of sale.

42 (l) If a tract or item of real property did not sell at a tax sale and the



1 county treasurer and the owner of real property agree before the  
 2 expiration of the period for redemption under subsection (b) to a  
 3 mutually satisfactory arrangement for the payment of the entire amount  
 4 required for redemption under section 2 of this chapter before the  
 5 expiration of a period for redemption extended under this subsection:

6 (1) the county treasurer may extend the period for redemption;  
 7 and

8 (2) except as provided in subsection (m), the extended period for  
 9 redemption expires one (1) year after the date of the agreement.

10 (m) If the owner of real property fails to meet the terms of an  
 11 agreement entered into with the county treasurer under subsection (l),  
 12 the county treasurer may terminate the agreement after providing thirty  
 13 (30) days written notice to the owner. If the county treasurer gives  
 14 notice under this subsection, the extended period for redemption  
 15 established under subsection (l) expires thirty (30) days after the date  
 16 of the notice.

17 SECTION 16. IC 6-1.1-25-4.7 IS AMENDED TO READ AS  
 18 FOLLOWS [EFFECTIVE JANUARY 1, 2015 (RETROACTIVE)]:  
 19 Sec. 4.7. (a) A county auditor and county treasurer may enter into a  
 20 mutual agreement for the county auditor to perform the following  
 21 duties instead of the purchaser:

22 (1) Notification and title search under section 4.5 of this chapter.

23 (2) Notification and petition to the court for the tax deed under  
 24 section 4.6 of this chapter.

25 (b) If a county auditor and county treasurer enter into an agreement  
 26 under this section, notice shall be given under ~~IC 6-1.1-24-2(a)(11)~~:  
 27 **IC 6-1.1-24-2(b)(12).**

28 SECTION 17. IC 32-30-10.6-3.5, AS AMENDED BY P.L.66-2014,  
 29 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 30 JANUARY 1, 2015 (RETROACTIVE)]: Sec. 3.5. (a) This section  
 31 applies to a property whether or not there is a mortgage on the property.

32 (b) As an alternative to seeking a determination of abandonment  
 33 under any other statute:

34 (1) the executive of a county, city, or town that

35 (†) has jurisdiction in the location of a property, and

36 (2) ~~does not have a person designated as a hearing authority;~~  
 37 ~~as defined by IC 36-7-9-2;~~

38 may petition a court for a determination that the property is  
 39 abandoned; or

40 (2) **an enforcement authority, as defined by IC 36-7-9-2, may**  
 41 **seek a determination from a hearing authority under**  
 42 **IC 36-7-9. The hearing authority may make a determination**





1           **of abandonment using the standards set forth in section 5 of**  
 2           **this chapter after notice to the owner and a hearing under**  
 3           **IC 36-7-9-7.**

4           (c) A petition filed with the court under this section **or an order by**  
 5           **an enforcement authority under IC 36-7-9-7 with respect to**  
 6           **property for which a determination of abandonment is being**  
 7           **sought under this section** must do all the following:

8           (1) Include a statement of the ~~enforcement authority's~~ jurisdiction  
 9           **of the county, city, or town** in the location of the property.

10          (2) Allege that the property is abandoned.

11          (3) Include evidence that one (1) or more of the conditions set  
 12          forth in section 5(a) or 5(b) of this chapter apply.

13          **(4) Include a statement that if the property is determined to**  
 14          **be abandoned, the property may be sold by the county and the**  
 15          **owner will have no right of redemption with respect to the**  
 16          **property after the sale.**

17          (d) A petition under this section **or an order by an enforcement**  
 18          **authority under IC 36-7-9-7 with respect to property for which a**  
 19          **determination of abandonment is being sought under this section**  
 20          shall be served on:

21          (1) the creditor and the debtor, if the property is subject to a  
 22          mortgage; and

23          (2) any other appropriate party;

24          in the manner prescribed by the Indiana Rules of Trial Procedure **in the**  
 25          **case of a petition or in the manner prescribed by IC 36-7-9-7 in the**  
 26          **case of an order by an enforcement authority.**

27          SECTION 18. IC 32-30-10.6-4, AS AMENDED BY P.L.203-2013,  
 28          SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 29          JANUARY 1, 2015 (RETROACTIVE)]: Sec. 4. (a) Upon receiving a  
 30          request for a determination of abandonment from a creditor, ~~or~~  
 31          an enforcement authority, **or an executive of a county, city, or town**  
 32          through a petition or motion filed with the court and served on the  
 33          required parties in accordance with section 3 or 3.5 of this chapter, the  
 34          court shall issue an order to show cause as to why the property should  
 35          not be found to be abandoned and directing the petitioner, the debtor,  
 36          and any other person or party the court considers appropriate to appear  
 37          before the court on a date and time specified in the order under  
 38          subdivision (1). The court's order under this subsection must do the  
 39          following:

40          (1) Direct the parties subject to the order to appear before the  
 41          court on a date and time specified by the court. The date specified  
 42          under this subdivision must not be:



- 1 (A) earlier than fifteen (15) days; or
- 2 (B) later than twenty-five (25) days;
- 3 after the date of the court's order under this section.
- 4 (2) Notify the parties subject to the order that any party ordered
- 5 to appear:
- 6 (A) may present evidence or objections on the issue of
- 7 abandonment to the court:
- 8 (i) in writing before the appearance date specified by the
- 9 court under subdivision (1); or
- 10 (ii) in writing or by oral testimony on the date and at the
- 11 time specified by the court under subdivision (1);
- 12 in the manner specified by the court; and
- 13 (B) has the right to be represented by an attorney when
- 14 appearing before the court.
- 15 (3) Notify the parties subject to the order that if a party fails to:
- 16 (A) submit written evidence or objections to the court before
- 17 the appearance date specified by the court under subdivision
- 18 (1); or
- 19 (B) appear before the court on the date and at the time
- 20 specified by the court under subdivision (1);
- 21 the party's failure to submit evidence or objections or to appear
- 22 before the court will result in a finding of abandonment by the
- 23 court.
- 24 (b) A party subject to an order issued by the court under this section
- 25 has the following rights, as described in the court's order under
- 26 subsection (a):
- 27 (1) The right to present evidence or objections on the issue of
- 28 abandonment to the court:
- 29 (A) in writing before the appearance date specified in the
- 30 court's order under subsection (a)(1); or
- 31 (B) in writing or by oral testimony on the date and at the time
- 32 specified in the court's order under subsection (a)(1);
- 33 in the manner specified by the court.
- 34 (2) The right to be represented by an attorney when appearing
- 35 before the court.
- 36 SECTION 19. IC 32-30-10.6-5, AS AMENDED BY P.L.203-2013,
- 37 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 38 JANUARY 1, 2015 (RETROACTIVE)]: Sec. 5. (a) Subject to
- 39 subsection (b), for purposes of an abandonment determination under
- 40 this chapter, one (1) or more of the following constitute prima facie
- 41 evidence that property is abandoned:
- 42 (1) The enforcement authority that has jurisdiction in the location



- 1 of the property has issued an order under IC 36-7-36-9 with  
 2 respect to the property.
- 3 (2) Windows or entrances to the property are boarded up or closed  
 4 off.
- 5 (3) Multiple window panes on the property are broken and  
 6 unrepaired.
- 7 (4) One (1) or more doors to the property are smashed through,  
 8 broken off, unhinged, or continuously unlocked.
- 9 (5) Gas service, electric service, water service, or other utility  
 10 service to the property has been terminated.
- 11 (6) Rubbish, trash, or debris has accumulated on the property.
- 12 (7) The property is deteriorating and is either below or in  
 13 imminent danger of falling below minimum community standards  
 14 for public safety and sanitation.
- 15 (8) The creditor has changed the locks on the property and for at  
 16 least fifteen (15) days after the changing of the locks the owner  
 17 has not requested entrance to the property.
- 18 (9) There exist one (1) or more written statements, including  
 19 documents of conveyance, that have been executed by the debtor,  
 20 or by the debtor's personal representatives or assigns, and that  
 21 indicate a clear intent to abandon the property.
- 22 (10) There exists other evidence indicating a clear intent to  
 23 abandon the property.
- 24 (b) Regardless of whether any of the conditions described in  
 25 subsection (a) are found to apply, the debtor's failure to either:
- 26 (1) present evidence or objections on the issue of abandonment to  
 27 the court **or hearing authority** in writing before the appearance  
 28 date specified in the court's order under section 4(a)(1) of this  
 29 chapter **or the date specified by the hearing authority under**  
 30 **IC 36-7-9;** or
- 31 (2) appear before the court on the date specified in the court's  
 32 order under section 4(a)(1) of this chapter **or before the hearing**  
 33 **authority on the date specified by the hearing authority under**  
 34 **IC 36-7-9;**
- 35 constitutes prima facie evidence that the property is abandoned.
- 36 (c) If the court **or hearing authority** finds that:
- 37 (1) one (1) or more of the conditions described in subsection (a)  
 38 apply; or
- 39 (2) the circumstances described in subsection (b) apply;
- 40 the court **or hearing authority** shall issue an order finding that the  
 41 property is abandoned.
- 42 SECTION 20. IC 32-30-10.6-6, AS ADDED BY P.L.66-2014,



1 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 2 JANUARY 1, 2015 (RETROACTIVE)]: Sec. 6. (a) This section  
 3 applies ~~only~~ to:  
 4       **(1)** a petition by the executive of a county, city, or town for a court  
 5       order of abandonment; **and**  
 6       **(2) an order by an enforcement authority under IC 36-7-9-7.**  
 7       (b) Instead of providing notice at least one hundred twenty (120)  
 8       days before the date of a certification under IC 6-1.1-24-1.5, the  
 9       executive of the county, city, or town that is filing the petition **or the**  
 10       **enforcement authority that issued the order under IC 36-7-9-7** may  
 11       provide the notice referred to IC 6-1.1-24-2.3 at least one hundred  
 12       twenty (120) days before ~~a the~~ petition is filed under section 3.5 of this  
 13       chapter **or the order is sent under IC 36-7-9-7.**  
 14       (c) A court order **or hearing authority determination** of  
 15       abandonment under this chapter authorizes the sale of the property and  
 16       transfer of the deed of the property under ~~IC 6-1.1-24-1.5.~~ **IC 6-1.1-24.**  
 17       SECTION 21. **An emergency is declared for this act.**

