

HOUSE BILL No. 1408

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-24-6.1.

Synopsis: Property tax sales. Provides that costs directly attributable to the sale of a property tax certificate of sale include all costs of all county offices and not only the costs of the county executive.

Effective: July 1, 2014.

Candelaria Reardon, Heuer

January 16, 2014, read first time and referred to Committee on Local Government.



Second Regular Session 118th General Assembly (2014)

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 2013 Regular Session and 2013 First Regular Technical Session of the General Assembly.

HOUSE BILL No. 1408



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 6-1.1-24-6.1, AS AMENDED BY P.L.203-2013,
2 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2014]: Sec. 6.1. (a) The county executive may do the
4 following:
5 (1) By resolution, identify properties:
6 (A) that are described in section 6.7(a) or 6.9(a) of this
7 chapter; and
8 (B) concerning which the county executive desires to offer to
9 the public the certificates of sale acquired by the county
10 executive under section 6 of this chapter.
11 (2) In conformity with IC 5-3-1-4, publish:
12 (A) notice of the date, time, and place for a public sale; and
13 (B) a listing of parcels on which certificates will be offered by
14 parcel number and minimum bid amount;
15 once each week for three (3) consecutive weeks, with the final
16 advertisement being not less than thirty (30) days before the sale



- 1 date. The expenses of the publication shall be paid out of the
 2 county general fund.
- 3 (3) Sell each certificate of sale covered by the resolution for a
 4 price that:
- 5 (A) is less than the minimum sale price prescribed by section
 6 5 of this chapter; and
- 7 (B) includes any costs to the county ~~executive~~ directly
 8 attributable to the sale of the certificate of sale.
- 9 (b) Notice of the list of properties prepared under subsection (a) and
 10 the date, time, and place for the public sale of the certificates of sale
 11 shall be published in accordance with IC 5-3-1. The notice must:
- 12 (1) include a description of the property by parcel number and
 13 common address;
- 14 (2) specify that the county executive will accept bids for the
 15 certificates of sale for the price referred to in subsection (a)(3);
- 16 (3) specify the minimum bid for each parcel;
- 17 (4) include a statement that a person redeeming each tract or item
 18 of real property after the sale of the certificate must pay:
- 19 (A) the amount of the minimum bid under section 5 of this
 20 chapter for which the tract or item of real property was last
 21 offered for sale;
- 22 (B) ten percent (10%) of the amount for which the certificate
 23 is sold;
- 24 (C) the attorney's fees and costs of giving notice under
 25 IC 6-1.1-25-4.5;
- 26 (D) the costs of a title search or of examining and updating the
 27 abstract of title for the tract or item of real property;
- 28 (E) all taxes and special assessments on the tract or item of
 29 real property paid by the purchaser after the sale of the
 30 certificate plus interest at the rate of ten percent (10%) per
 31 annum on the amount of taxes and special assessments paid by
 32 the purchaser on the redeemed property; and
- 33 (F) all costs of sale, advertising costs, and other expenses of
 34 the county directly attributable to the sale of certificates of
 35 sale; and
- 36 (5) include a statement that, if the certificate is sold for an amount
 37 more than the minimum bid under section 5 of this chapter for
 38 which the tract or item of real property was last offered for sale
 39 and the property is not redeemed, the owner of record of the tract
 40 or item of real property who is divested of ownership at the time
 41 the tax deed is issued may have a right to the tax sale surplus.

