

# HOUSE BILL No. 1435

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-1.1; IC 32-21-8.

**Synopsis:** Tax sale redemptions. Provides that a tax deed may not be issued to the holder of a certificate of sale unless: (1) the property taxes and special assessments that first became due and payable after the date of sale; and (2) the penalties on those property taxes and special assessments that are not otherwise removed from the tax duplicate; are paid in full. Repeals most of the tax sale surplus disclosure statute, retaining only the provision prohibiting a county auditor from endorsing a document of conveyance for property sold during the tax sale redemption period unless the purchaser has redeemed the property. Makes technical changes.

**Effective:** July 1, 2019.

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## Engleman

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January 15, 2019, read first time and referred to Committee on Ways and Means.

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First Regular Session of the 121st General Assembly (2019)

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 2018 Regular and Special Session of the General Assembly.

## HOUSE BILL No. 1435

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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 6-1.1-24-5.1, AS AMENDED BY P.L.247-2015,  
2 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 JULY 1, 2019]: Sec. 5.1. (a) This section applies to the following:  
4 (1) A business association that:  
5 (A) has not obtained a certificate of **existence or** authority  
6 from, or registered with, the secretary of state in accordance  
7 with the procedures described in IC 23, as applicable; or  
8 (B) has obtained a certificate of **existence or** authority from,  
9 or registered with, the secretary of state in accordance with the  
10 procedures described in IC 23, as applicable, but is not in good  
11 standing in Indiana as determined by the secretary of state.  
12 (2) A person who is an agent of a person described in this  
13 subsection.  
14 (b) A person subject to this section may not purchase a tract offered  
15 for sale under section 5 or 6.1 of this chapter. However, this section  
16 does not prohibit a person from bidding on a tract that is owned by the  
17 person and offered for sale under section 5 of this chapter.



1 (c) If a person purchases a tract that the person was not eligible to  
 2 purchase under this section, the sale of the property is subject to  
 3 forfeiture. If the county treasurer determines or is notified not more  
 4 than six (6) months after the date of the sale that the sale of the  
 5 property should be forfeited under this section, the county treasurer  
 6 shall:

7 (1) notify the person in writing that the sale is subject to forfeiture  
 8 within thirty (30) days after the notice if:

9 (A) the person does not obtain a certificate of **existence or**  
 10 authority, or register with, the secretary of state in accordance  
 11 with the procedures described in IC 23, as applicable; or

12 (B) the person does not otherwise cure the noncompliance that  
 13 is the basis of the person's failure to be in good standing in  
 14 Indiana as determined by the secretary of state;

15 (2) if the person does not meet the conditions described in  
 16 subdivision (1) within thirty (30) days after the notice, refund the  
 17 surplus amount of the person's bid to the person; and

18 (3) notify the county auditor that the sale has been forfeited.

19 Upon being notified that a sale has been forfeited, the county auditor  
 20 shall issue a certificate to the county executive under section 6 of this  
 21 chapter.

22 (d) A county treasurer may decline to forfeit a sale under this  
 23 section because of inadvertence or mistake, lack of actual knowledge  
 24 by the bidder, substantial harm to other parties with interests in the  
 25 tract or item of real property, or other substantial reasons. If the  
 26 treasurer declines to forfeit a sale, the treasurer shall:

27 (1) prepare a written statement explaining the reasons for  
 28 declining to forfeit the sale; and

29 (2) retain the written statement as an official record.

30 (e) If a sale is forfeited under this section and the tract or item of  
 31 real property is redeemed from the sale, the county auditor shall deposit  
 32 the amount of the redemption into the county general fund and notify  
 33 the county executive of the redemption. Upon being notified of the  
 34 redemption, the county executive shall surrender the certificate to the  
 35 county auditor.

36 (f) A business entity that seeks to register to bid at a tax sale must  
 37 provide a certificate of ~~good standing~~ **existence, a certificate of**  
 38 **authority**, or proof of registration in accordance with ~~IC 5-23~~ **IC 23**  
 39 from the secretary of state to the county treasurer.

40 SECTION 2. IC 6-1.1-24-7.5, AS AMENDED BY P.L.187-2016,  
 41 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 42 JULY 1, 2019]: Sec. 7.5. (a) As used in this section, "property owner"



1 refers to the owner of record of real property at the time the real  
 2 property was certified for sale under this chapter and before issuance  
 3 of the tax deed.

4 (b) If a **property owner person** enters into an agreement **with a**  
 5 **property owner** on or after May 1, 2010, ~~that has the primary purpose~~  
 6 ~~of paying compensation~~ to locate, deliver, recover, or assist in the  
 7 recovery of money deposited in the tax sale surplus fund under section  
 8 7(a)(3) of this chapter with respect to real property as a result of a tax  
 9 sale, the agreement is valid only if the agreement:

10 (1) requires payment of compensation of not more than ten  
 11 percent (10%) of the amount collected from the tax sale surplus  
 12 fund, **including attorney's fees and other expenses**, with respect  
 13 to the real property, unless the amount collected is fifty dollars  
 14 (\$50) or less;

15 (2) is in writing;

16 (3) is signed by the property owner; and

17 (4) clearly sets forth:

18 (A) the amount deposited in the tax sale surplus fund under  
 19 section 7(a)(3) of this chapter with respect to the real property;  
 20 and

21 (B) the value of the property owner's share of the amount  
 22 collected from the tax sale surplus fund with respect to the real  
 23 property after the compensation is deducted.

24 (c) The attorney general and the attorney general's homeowner  
 25 protection unit established under IC 4-6-12 shall enforce this section.

26 (d) The attorney general may maintain an action in a court with  
 27 jurisdiction to enforce this section. A court in which an action is  
 28 brought to enforce this section may do the following:

29 (1) Issue an injunction.

30 (2) Order restitution to an owner aggrieved by a violation of this  
 31 section.

32 (3) Order a person that violates this section to reimburse the state  
 33 for the reasonable costs of the attorney general's investigation and  
 34 prosecution of the violation.

35 (4) Impose a civil penalty, in an amount determined by the court,  
 36 on a person that violates this section.

37 SECTION 3. IC 6-1.1-25-1, AS AMENDED BY P.L.187-2016,  
 38 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 39 JULY 1, 2019]: Sec. 1. (a) Any person may redeem the tract or real  
 40 property:

41 (1) sold; or

42 (2) for which the certificate of sale is sold under IC 6-1.1-24;



1 under IC 6-1.1-24 at any time before the expiration of the period of  
 2 redemption specified in section 4 of this chapter by paying to the  
 3 county treasurer the amount required for redemption under section 2 of  
 4 this chapter.

5 (b) If a tract or real property to which subsection (a) applies is  
 6 conveyed to a person before the expiration of the period of redemption,  
 7 ~~and the person wishes to redeem the tract or real property~~, the person  
 8 shall:

9 (1) redeem the tract or real property in accordance with section 2  
 10 of this chapter; and

11 (2) satisfy the requirements of IC 32-21-8-7.

12 SECTION 4. IC 6-1.1-25-4, AS AMENDED BY P.L.251-2015,  
 13 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 14 JULY 1, 2019]: Sec. 4. (a) There is no right to redeem real property  
 15 under this chapter after its sale under IC 6-1.1-24, if the real property  
 16 is on the vacant and abandoned property list prepared by the county  
 17 auditor under IC 6-1.1-24-1.5. The period for redemption of any other  
 18 real property sold under IC 6-1.1-24 is:

19 (1) one (1) year after the date of sale; or

20 (2) one hundred twenty (120) days after the date of sale to a  
 21 purchasing agency qualified under IC 36-7-17 or IC 36-7-17.1.

22 (b) Subject to subsection ~~(\*)~~ (I) and IC 6-1.1-24-9(d), the period for  
 23 redemption of real property:

24 (1) on which the county executive acquires a lien under  
 25 IC 6-1.1-24-6; and

26 (2) for which the certificate of sale is not sold under  
 27 IC 6-1.1-24-6.1;

28 is one hundred twenty (120) days after the date the county executive  
 29 acquires the lien under IC 6-1.1-24-6.

30 (c) The period for redemption of real property:

31 (1) on which the county executive acquires a lien under  
 32 IC 6-1.1-24-6; and

33 (2) for which the certificate of sale is sold under IC 6-1.1-24;

34 is one hundred twenty (120) days after the date of sale of the certificate  
 35 of sale under IC 6-1.1-24.

36 (d) When a deed for real property is executed under this chapter, the  
 37 county auditor shall cancel the certificate of sale and file the canceled  
 38 certificate in the office of the county auditor.

39 (e) When a deed is issued to a county executive or other political  
 40 subdivision under this chapter, the taxes and special assessments for  
 41 which the real property was offered for sale, and all subsequent taxes,  
 42 special assessments, interest, penalties, and cost of sale shall be



1 removed from the tax duplicate in the same manner that taxes are  
2 removed by certificate of error.

3 (f) A tax deed executed under this chapter vests in the grantee an  
4 estate in fee simple absolute, free and clear of all liens and  
5 encumbrances created or suffered before or after the tax sale except  
6 those liens granted priority under federal law and the lien of the state  
7 or a political subdivision for taxes and special assessments which  
8 accrue subsequent to the sale and which are not removed under  
9 subsection (e). However, subject to subsection (g), the estate is subject  
10 to:

11 (1) all easements, covenants, declarations, and other deed  
12 restrictions shown by public records;

13 (2) laws, ordinances, and regulations concerning governmental  
14 police powers, including zoning, building, land use,  
15 improvements on the land, land division, and environmental  
16 protection; and

17 (3) liens and encumbrances created or suffered by the grantee.

18 (g) A tax deed executed under this chapter for real property sold in  
19 a tax sale:

20 (1) does not operate to extinguish an easement recorded before  
21 the date of the tax sale in the office of the recorder of the county  
22 in which the real property is located, regardless of whether the  
23 easement was taxed under this article separately from the real  
24 property; and

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

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

30 (1) the regularity of the sale of the real property described in the  
31 deed;

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

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

34 (i) A county auditor is not required to execute a deed to the county  
35 executive under this chapter if the county executive determines that the  
36 property involved contains hazardous waste or another environmental  
37 hazard for which the cost of abatement or alleviation will exceed the  
38 fair market value of the property. The county executive may enter the  
39 property to conduct environmental investigations.

40 (j) When a deed is issued to a purchaser of a certificate of sale sold  
41 under IC 6-1.1-24-6.1, the county auditor shall, in the same manner that  
42 taxes are removed by certificate of error, remove from the tax duplicate



1 the taxes, special assessments, interest, penalties, and costs remaining  
2 due as the difference between:

3 (1) the amount of:

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

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

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

11 **(k) A tax deed may not be issued to a holder of a certificate of**  
12 **sale sold under IC 6-1.1-24-5 or IC 6-1.1-24-6.1 for a tract or item**  
13 **of real property unless:**

14 **(1) the property taxes and special assessments that first**  
15 **became due and payable on the tract or item of real property**  
16 **after the date on which the certificate of sale was sold under**  
17 **IC 6-1.1-24-5 or IC 6-1.1-24-6.1; and**

18 **(2) the penalties for delinquent property taxes and special**  
19 **assessments described in subdivision (1);**

20 **that are not removed under subsection (j) have been paid in full.**

21 ~~(k)~~ **(l)** If a tract or item of real property did not sell at a tax sale or  
22 a sale conducted under IC 6-1.1-24-6.1 and the county treasurer and the  
23 owner of real property agree before the expiration of the period for  
24 redemption under subsection (b) to a mutually satisfactory arrangement  
25 for the payment of the entire amount required for redemption under  
26 section 2 of this chapter before the expiration of a period for  
27 redemption extended under this subsection:

28 (1) the county treasurer may extend the period for redemption;  
29 and

30 (2) except as provided in subsection ~~(h)~~; **(m)**, the extended period  
31 for redemption expires one (1) year after the date of the  
32 agreement.

33 ~~(h)~~ **(m)** If the owner of real property fails to meet the terms of an  
34 agreement entered into with the county treasurer under subsection ~~(k)~~;  
35 **(l)**, the county treasurer may terminate the agreement after providing  
36 thirty (30) days written notice to the owner. If the county treasurer  
37 gives notice under this subsection, the extended period for redemption  
38 established under subsection ~~(k)~~ **(l)** expires thirty (30) days after the  
39 date of the notice.

40 ~~(m)~~ **(n)** The period of redemption for a property, which was not  
41 offered for sale under IC 6-1.1-24-4.7(j), is one hundred twenty (120)  
42 days after the conclusion of the tax sale at which the property was not



- 1 offered.
- 2 SECTION 5. IC 6-1.1-25-4.6, AS AMENDED BY P.L.32-2017,  
 3 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 4 JULY 1, 2019]: Sec. 4.6. (a) After the expiration of the redemption  
 5 period specified in section 4 of this chapter but not later than three (3)  
 6 months after the expiration of the period of redemption:
- 7 (1) the purchaser, the purchaser's assignee, the county executive,  
 8 the county executive's assignee, or the purchaser of the certificate  
 9 of sale under IC 6-1.1-24-6.1 may; or
  - 10 (2) in a county where the county auditor and county treasurer  
 11 have an agreement under section 4.7 of this chapter, the county  
 12 auditor shall, upon the request of the purchaser or the purchaser's  
 13 assignee;
- 14 file a verified petition in accordance with subsection (b) in the same  
 15 court in which the judgment of sale was entered asking the court to  
 16 direct the county auditor to issue a tax deed if the real property is not  
 17 redeemed from the sale. Notice of the filing of this petition shall be  
 18 given to the same parties as provided in section 4.5 of this chapter,  
 19 except that, if notice is given by publication, only one (1) publication  
 20 is required. The notice required by this section is considered sufficient  
 21 if the notice is sent to the address required by section 4.5(d) of this  
 22 chapter. Any person owning or having an interest in the tract or item of  
 23 real property may file a written objection to the petition with the court  
 24 not later than thirty (30) days after the date the petition was filed. If a  
 25 written objection is timely filed, the court shall conduct a hearing on  
 26 the objection. If there is not a written objection that is timely filed, the  
 27 court may consider the petition without conducting a hearing.
- 28 (b) Unless the county auditor and the county treasurer have entered  
 29 into an agreement under section 4.7 of this chapter, a verified petition  
 30 filed under subsection (a) may include the following:
- 31 (1) Copies of all notices sent under section 4.5 of this chapter.
  - 32 (2) Copies of all notices sent under this section.
  - 33 (3) Copies of all certified mail mailing receipts, return receipts,  
 34 and returned mailing envelopes for notices sent under section 4.5  
 35 of this chapter.
  - 36 (4) Copies of all certified mail mailing receipts, return receipts,  
 37 and returned mailing envelopes for notices sent under this section.
  - 38 (5) Copies or descriptions of the evidence used by the petitioner  
 39 or the petitioner's assignor to identify the owner and other persons  
 40 with a substantial property interest of public record in the real  
 41 property.
- 42 (c) If the purchaser or the purchaser's assignee includes the





1 documents described in subsection (b), the issuance of a tax deed  
 2 constitutes prima facie evidence of the sale referenced in subsection  
 3 (k).

4 (d) If a verified petition is brought by the county auditor under an  
 5 agreement provided for under section 4.7 of this chapter, a tax deed  
 6 constitutes prima facie evidence of the validity of the sale referenced  
 7 in subsection (k) upon timely production by the county of all  
 8 documents described in subsection (b) in response to a challenge to a  
 9 tax deed.

10 (e) If the issuance of a tax deed does not constitute prima facie  
 11 evidence of the validity of the sale due to the failure to comply with  
 12 this section, the purchaser or the purchaser's successor has the burden  
 13 of proving the validity of the sale by a preponderance of the evidence  
 14 in any subsequent challenge to the sale.

15 (f) Not later than sixty-one (61) days after the petition is filed under  
 16 subsection (a), the court shall enter an order directing the county  
 17 auditor (on the production of the certificate of sale and a copy of the  
 18 order) to issue to the petitioner a tax deed if the court finds that the  
 19 following conditions exist:

20 (1) The time of redemption has expired.

21 (2) The tract or item of real property has not been redeemed from  
 22 the sale before the expiration of the period of redemption  
 23 specified in section 4 of this chapter.

24 (3) Except with respect to a petition for the issuance of a tax deed  
 25 under a sale of the certificate of sale on the property under  
 26 IC 6-1.1-24-6.1 or IC 6-1.1-24-6.8, or with respect to penalties  
 27 described in section 4(j) of this chapter, all taxes and special  
 28 assessments, penalties, and costs have been paid, **including the**  
 29 **property taxes, special assessments, and penalties described**  
 30 **in section 4(k) of this chapter.**

31 (4) The notices required by this section and section 4.5 of this  
 32 chapter have been given.

33 (5) The petitioner has complied with all the provisions of law  
 34 entitling the petitioner to a deed.

35 The county auditor shall execute deeds issued under this subsection in  
 36 the name of the state under the county auditor's name. If a certificate of  
 37 sale is lost before the execution of a deed, the county auditor shall issue  
 38 a replacement certificate if the county auditor is satisfied that the  
 39 original certificate existed.

40 (g) Upon application by the grantee of a valid tax deed in the same  
 41 court in which the judgment of sale was entered, the court shall enter  
 42 an order to place the grantee of a valid tax deed in possession of the



1 real estate. The court may enter any orders and grant any relief that is  
 2 necessary or desirable to place or maintain the grantee of a valid tax  
 3 deed in possession of the real estate.

4 (h) Except as provided in subsections (i) and (j), if:

5 (1) the verified petition referred to in subsection (a) is timely  
 6 filed; and

7 (2) the court refuses to enter an order directing the county auditor  
 8 to execute and deliver the tax deed because of the failure of the  
 9 petitioner under subsection (a) to fulfill the notice requirement of  
 10 subsection (a);

11 the court shall order the return of the amount, if any, by which the  
 12 purchase price exceeds the minimum bid on the property under  
 13 IC 6-1.1-24-5 minus a penalty of twenty-five percent (25%) of that  
 14 excess. The petitioner is prohibited from participating in any manner  
 15 in the next succeeding tax sale in the county under IC 6-1.1-24. The  
 16 county auditor shall deposit penalties paid under this subsection in the  
 17 county general fund.

18 (i) Notwithstanding subsection (h), in all cases in which:

19 (1) the verified petition referred to in subsection (a) is timely  
 20 filed;

21 (2) the petitioner under subsection (a) has made a bona fide  
 22 attempt to comply with the statutory requirements under  
 23 subsection (f) for the issuance of the tax deed but has failed to  
 24 comply with these requirements;

25 (3) the court refuses to enter an order directing the county auditor  
 26 to execute and deliver the tax deed because of the failure to  
 27 comply with these requirements; and

28 (4) the purchaser, the purchaser's successors or assignees, or the  
 29 purchaser of the certificate of sale under IC 6-1.1-24 files a claim  
 30 with the county auditor for refund not later than thirty (30) days  
 31 after the entry of the order of the court refusing to direct the  
 32 county auditor to execute and deliver the tax deed;

33 the county auditor shall not execute the deed but shall refund the  
 34 purchase money minus a penalty of twenty-five percent (25%) of the  
 35 purchase money from the county treasury to the purchaser, the  
 36 purchaser's successors or assignees, or the purchaser of the certificate  
 37 of sale under IC 6-1.1-24. The county auditor shall deposit penalties  
 38 paid under this subsection in the county general fund. All the  
 39 delinquent taxes and special assessments shall then be reinstated and  
 40 recharged to the tax duplicate and collected in the same manner as if  
 41 the property had not been offered for sale. The tract or item of real  
 42 property, if it is then eligible for sale under IC 6-1.1-24, shall be placed



1 on the delinquent list as an initial offering under IC 6-1.1-24.

2 (j) Notwithstanding subsections (h) and (i), the court shall not order  
3 the return of the purchase price or any part of the purchase price if:

- 4 (1) the purchaser or the purchaser of the certificate of sale under  
5 IC 6-1.1-24 has failed to provide notice or has provided  
6 insufficient notice as required by section 4.5 of this chapter; and  
7 (2) the sale is otherwise valid.

8 (k) A tax deed executed under this section vests in the grantee an  
9 estate in fee simple absolute, free and clear of all liens and  
10 encumbrances created or suffered before or after the tax sale except  
11 those liens granted priority under federal law, and the lien of the state  
12 or a political subdivision for taxes and special assessments that accrue  
13 subsequent to the sale. However, the estate is subject to all easements,  
14 covenants, declarations, and other deed restrictions and laws governing  
15 land use, including all zoning restrictions and liens and encumbrances  
16 created or suffered by the purchaser at the tax sale. Except as provided  
17 in subsections (b), (c), (d), and (e), the deed is prima facie evidence of:

- 18 (1) the regularity of the sale of the real property described in the  
19 deed;  
20 (2) the regularity of all proper proceedings; and  
21 (3) valid title in fee simple in the grantee of the deed.

22 (l) A tax deed issued under this section is incontestable except by  
23 appeal from the order of the court directing the county auditor to issue  
24 the tax deed filed not later than sixty (60) days after the date of the  
25 court's order.

26 SECTION 6. IC 32-21-8-2 IS REPEALED [EFFECTIVE JULY 1,  
27 2019]. Sec. 2: A taxpayer must file a tax sale surplus fund disclosure  
28 form in duplicate with the county auditor before the taxpayer may  
29 transfer title to property if:

- 30 (1) the taxpayer owes delinquent taxes on the property;  
31 (2) the property was sold at a tax sale under IC 6-1.1-24; and  
32 (3) a part of the tax sale purchaser's bid on the property was  
33 deposited into the tax sale surplus fund under IC 6-1.1-24-7.

34 SECTION 7. IC 32-21-8-3 IS REPEALED [EFFECTIVE JULY 1,  
35 2019]. Sec. 3: A tax sale surplus fund disclosure form must contain the  
36 following information:

- 37 (1) The name and address of the taxpayer transferring the  
38 property.  
39 (2) The name and address of the person acquiring the property.  
40 (3) The proposed date of transfer.  
41 (4) The purchase price for the transfer.  
42 (5) The date the property was sold at a tax sale under IC 6-1.1-24.



1           (6) The amount of the tax sale purchaser's bid that was deposited  
2           into the tax sale surplus fund under IC 6-1.1-24-7.  
3           (7) Proof from the county treasurer that the person acquiring the  
4           property has paid to the county treasurer the amount required  
5           under IC 6-1.1-25 for redemption of the property.  
6           SECTION 8. IC 32-21-8-4 IS REPEALED [EFFECTIVE JULY 1,  
7           2019]. Sec. 4: The tax sale surplus fund disclosure form must be signed  
8           by the taxpayer transferring the property and acknowledged before an  
9           officer authorized to take acknowledgments of deeds.  
10          SECTION 9. IC 32-21-8-5 IS REPEALED [EFFECTIVE JULY 1,  
11          2019]. Sec. 5: The county auditor shall:  
12           (1) stamp the tax sale surplus fund disclosure form to indicate the  
13           county auditor's receipt of the form; and  
14           (2) remit the duplicate to the taxpayer.  
15          SECTION 10. IC 32-21-8-6 IS REPEALED [EFFECTIVE JULY 1,  
16          2019]. Sec. 6: The state board of accounts shall prescribe the tax sale  
17          surplus fund disclosure form required by this chapter.

