

HOUSE BILL No. 1462

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1.

Synopsis: Tax sale specifications of real property. Requires tax sale documents, such as notices and court filings, to specify real property by parcel number, if any, key number, if any, and street address, if any. Requires the full legal description of real property that is sold at a tax sale to be entered on the tax deed. Makes technical corrections.

Effective: July 1, 2017.

Ellington

January 18, 2017, read first time and referred to Committee on Local Government.



First Regular Session of the 120th General Assembly (2017)

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 *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2016 Regular Session of the General Assembly.

HOUSE BILL No. 1462

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 6-1.1-24-1, AS AMENDED BY P.L.236-2015,
2 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2017]: Sec. 1. (a) On or after January 1 of each calendar year
4 in which a tax sale will be held in a county and not later than fifty-one
5 (51) days after the first tax payment due date in that calendar year, the
6 county treasurer shall certify to the county auditor a list of real property
7 on which any of the following exist:

8 (1) Any property taxes or special assessments certified to the
9 county auditor for collection by the county treasurer that are
10 delinquent as determined under IC 6-1.1-37-10 and the prior
11 year's spring installment or before delinquent property taxes,
12 special assessments, penalties, fees, or interest due exceed
13 twenty-five dollars (\$25).

14 (2) Any unpaid costs are due under section 2(c) of this chapter
15 from a prior tax sale.

16 (b) The county auditor shall maintain a list of all real property
17 eligible for sale. Except as provided in section 1.2 or another provision



1 of this chapter, the taxpayer's property shall remain on the list. The list
2 must:

- 3 (1) describe the real property by parcel number, **if any, key**
4 **number, if any**, and common address, if any;
5 (2) for a tract or item of real property with a single owner,
6 indicate the name of the owner; and
7 (3) for a tract or item with multiple owners, indicate the name of
8 at least one (1) of the owners.

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

11 (d) Not later than fifteen (15) days after the date of the county
12 treasurer's certification under subsection (a), the county auditor shall
13 mail by certified mail, return receipt requested, a copy of the list
14 described in subsection (b) to each mortgagee and purchaser under an
15 installment land contract recorded in the office of the county recorder
16 who requests from the county auditor by certified mail a copy of the
17 list.

18 SECTION 2. IC 6-1.1-24-1.5, AS AMENDED BY P.L.187-2016,
19 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
20 JULY 1, 2017]: Sec. 1.5. (a) As used in this chapter and IC 6-1.1-25,
21 "county executive" means the following:

- 22 (1) In a county not containing a consolidated city, the county
23 executive or the county executive's designee.
24 (2) In a county containing a consolidated city, the executive of the
25 consolidated city.

26 (b) If:

- 27 (1) any property taxes or special assessments from the prior year's
28 fall installment or before are delinquent on real property as
29 determined under IC 6-1.1-37-10; and
30 (2) an order from a court or a determination of a hearing authority
31 has been obtained under IC 36-7-37 that the real property is
32 vacant or abandoned;

33 the executive of the county, city, or town may, after providing either the
34 notice required by IC 36-7-37 or section 2.3 of this chapter, certify a
35 list of vacant or abandoned property to the county auditor. This list
36 must be delivered to the county auditor not later than fifty-one (51)
37 days after the first tax payment due date each calendar year.

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

- 40 (1) Prepare a combined list of the properties certified by the
41 executive of the county, city, or town.
42 (2) Delete any property described in that list from the delinquent



- 1 tax list prepared under section 1 of this chapter.
- 2 (3) Provide public notice of the sale of the properties under
- 3 subsection (d) at least thirty (30) days before the date of the sale,
- 4 which shall be published in accordance with IC 5-3-1, and post a
- 5 copy of the notice at a public place of posting in the county
- 6 courthouse or in another public county building at least
- 7 twenty-one (21) days before the date of sale.
- 8 (4) Certify to the county treasurer that the real property is to be
- 9 sold at auction under this chapter as required by section 5(j) of
- 10 this chapter.
- 11 (5) Issue a deed to the real property that conveys a fee simple
- 12 interest to the highest bidder as long as the bid is at least the
- 13 minimum bid specified in this section.
- 14 The minimum bid for a property at the auction under this section is the
- 15 proportionate share of the actual costs incurred by the county in
- 16 conducting the sale. Any amount collected from the sale of all
- 17 properties under this section above the total minimum bids shall first
- 18 be used to pay the costs of the county, city, or town that certified the
- 19 property vacant or abandoned for title search and court proceedings.
- 20 Any amount remaining from the sale shall be certified by the county
- 21 treasurer to the county auditor for distribution to other taxing units
- 22 during settlement.
- 23 (d) Notice of the sale under this section must contain the following:
- 24 (1) A list of real property eligible for sale under this chapter.
- 25 (2) A statement that:
- 26 (A) the real property included in the list will be sold at public
- 27 auction to the highest bidder;
- 28 (B) the county auditor will issue a deed to the real property
- 29 that conveys a fee simple interest to the highest bidder that
- 30 bids at least the minimum bid; and
- 31 (C) the owner will have no right to redeem the real property
- 32 after the date of the sale.
- 33 A deed issued under this subdivision to the highest bidder
- 34 conveys the same fee simple interest in the real property as a deed
- 35 issued under IC 6-1.1-25.
- 36 (3) A statement that the real property will not be sold for less than
- 37 an amount equal to actual proportionate costs incurred by the
- 38 county that are directly attributable to the abandoned property
- 39 sale.
- 40 (4) A statement, for informational purposes only, of the location
- 41 of each item of real property by **parcel number, if any**, key
- 42 number, if any, and street address, if any, or a common



1 description of the property other than a legal description. The
 2 township assessor, or the county assessor if there is no township
 3 assessor for the township, upon written request from the county
 4 auditor, shall provide the information to be in the notice required
 5 by this subsection. A misstatement in the **parcel number**, key
 6 number, or street address does not invalidate an otherwise valid
 7 sale.

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

10 (6) A statement that the sale will be conducted at a place
 11 designated in the notice and that the sale will continue until all
 12 real property has been offered for sale.

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

15 Whenever the public auction is to be conducted as an electronic sale,
 16 the notice must include a statement indicating that the public auction
 17 will be conducted as an electronic sale and a description of the
 18 procedures that must be followed to participate in the electronic sale.

19 (e) For properties that are not sold when initially offered for sale
 20 under this section, the county auditor may omit from the notice the
 21 descriptions of the tracts or items of real property specified in
 22 ~~subsections~~ **subsection** (d)(1) and (d)(4) for those properties that are
 23 to be offered again at subsequent sales under this section if:

24 (1) the county auditor includes in the notice a statement that
 25 descriptions of those tracts or items of real property are available
 26 on the Internet web site of the county government or the county
 27 government's contractor and the information may be obtained in
 28 an alternative form from the county auditor upon request; and

29 (2) the descriptions of those tracts or items of real property
 30 eligible for sale a second or subsequent time under this section are
 31 made available on the Internet web site of the county government
 32 or the county government's contractor and may be obtained from
 33 the county auditor in an alternative form upon request in
 34 accordance with section 3.4 of this chapter.

35 SECTION 3. IC 6-1.1-24-1.7, AS ADDED BY P.L.247-2015,
 36 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 37 JULY 1, 2017]: Sec. 1.7. (a) The county executive or the county
 38 executive's designee may:

39 (1) after January 1 of each calendar year in which a tax sale will
 40 be held in the county; and

41 (2) not later than fifty-one (51) days after the first tax payment
 42 due date in that calendar year;



1 certify to the county auditor that a property is not suitable for tax sale.
 2 The certification must identify the names and addresses of each person
 3 with a substantial property interest of record. When making the
 4 application for judgment under section 4.6(b) of this chapter, the
 5 county auditor shall include a list of the properties certified not suitable
 6 for tax sale and the names and addresses of each person with a
 7 substantial property interest of record in the certified properties that
 8 was provided to the county auditor with the certification.

9 (b) Not later than ten (10) days after making the certification as
 10 provided in subsection (a), the county executive or the county
 11 executive's designee shall provide a notice to each person with a
 12 substantial property interest of record in the property, stating the
 13 following:

14 (1) The street address, if any, or a common description of the tract
 15 or real property.

16 (2) The key number, ~~or if any, and~~ parcel number, **if any**, of the
 17 tract or real property.

18 (3) That the property has been certified not suitable for tax sale.

19 (4) That the court will hear and determine the issue before the tax
 20 sale.

21 (5) That if the court determines that the property is not suitable
 22 for tax sale, the property will not be offered for sale at the tax
 23 sale, but may be disposed of by the county executive as provided
 24 in this chapter.

25 (6) That if the court determines that the property is not suitable
 26 for tax sale, the property may be redeemed any time until one
 27 hundred twenty (120) days after the conclusion of the tax sale
 28 from which the property was removed.

29 (7) That if the court determines that the property is not suitable
 30 for tax sale and the county executive disposes of the property
 31 within three (3) years after the conclusion of the tax sale at which
 32 the property would have been offered for sale, any amount
 33 received in excess of the amount of the minimum bid will be
 34 disbursed in the same manner as if the property had been sold in
 35 the tax sale.

36 SECTION 4. IC 6-1.1-24-2, AS AMENDED BY P.L.251-2015,
 37 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 38 JULY 1, 2017]: Sec. 2. (a) This section does not apply to vacant or
 39 abandoned real property that is on the list prepared by the county
 40 auditor under section 1.5 of this chapter.

41 (b) In addition to the delinquency list required under section 1 of
 42 this chapter, each county auditor shall prepare a notice. The notice shall



- 1 contain the following:
- 2 (1) A list of tracts or real property eligible for sale under this
- 3 chapter.
- 4 (2) A statement that the tracts or real property included in the list
- 5 will be sold at public auction to the highest bidder, subject to the
- 6 right of redemption.
- 7 (3) A statement that the tracts or real property will not be sold for
- 8 an amount which is less than the sum of:
- 9 (A) the delinquent taxes and special assessments on each tract
- 10 or item of real property;
- 11 (B) the taxes and special assessments on each tract or item of
- 12 real property that are due and payable in the year of the sale,
- 13 whether or not they are delinquent;
- 14 (C) all penalties due on the delinquencies;
- 15 (D) an amount prescribed by the county auditor that equals the
- 16 sum of:
- 17 (i) the greater of twenty-five dollars (\$25) or postage and
- 18 publication costs; and
- 19 (ii) any other actual costs incurred by the county that are
- 20 directly attributable to the tax sale; and
- 21 (E) any unpaid costs due under subsection (c) from a prior tax
- 22 sale.
- 23 (4) A statement that a person redeeming each tract or item of real
- 24 property after the sale must pay:
- 25 (A) one hundred ten percent (110%) of the amount of the
- 26 minimum bid for which the tract or item of real property was
- 27 offered at the time of sale if the tract or item of real property
- 28 is redeemed not more than six (6) months after the date of
- 29 sale;
- 30 (B) one hundred fifteen percent (115%) 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 more than six (6) months after the date of sale;
- 34 (C) the amount by which the purchase price exceeds the
- 35 minimum bid on the tract or item of real property plus five
- 36 percent (5%) interest per annum, on the amount by which the
- 37 purchase price exceeds the minimum bid; and
- 38 (D) all taxes and special assessments on the tract or item of
- 39 real property paid by the purchaser after the tax sale plus
- 40 interest at the rate of five percent (5%) per annum, on the
- 41 amount of taxes and special assessments paid by the purchaser
- 42 on the redeemed property.



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



- 1 judgment at the hearing.
- 2 (9) A statement that the sale will be conducted at a place
- 3 designated in the notice and that the sale will continue until all
- 4 tracts and real property have been offered for sale.
- 5 (10) A statement that the sale will take place at the times and
- 6 dates designated in the notice. Whenever the public auction is to
- 7 be conducted as an electronic sale, the notice must include a
- 8 statement indicating that the public auction will be conducted as
- 9 an electronic sale and a description of the procedures that must be
- 10 followed to participate in the electronic sale.
- 11 (11) A statement that a person redeeming each tract or item after
- 12 the sale must pay the costs described in IC 6-1.1-25-2(e).
- 13 (12) If a county auditor and county treasurer have entered into an
- 14 agreement under IC 6-1.1-25-4.7, a statement that the county
- 15 auditor will perform the duties of the notification and title search
- 16 under IC 6-1.1-25-4.5 and the notification and petition to the
- 17 court for the tax deed under IC 6-1.1-25-4.6.
- 18 (13) A statement that, if the tract or item of real property is sold
- 19 for an amount more than the minimum bid and the property is not
- 20 redeemed, the owner of record of the tract or item of real property
- 21 who is divested of ownership at the time the tax deed is issued
- 22 may have a right to the tax sale surplus.
- 23 (14) If a determination has been made under subsection (e), a
- 24 statement that tracts or items will be sold together.
- 25 (c) If within sixty (60) days before the date of the tax sale the county
- 26 incurs costs set under subsection (b)(3)(D) and those costs are not paid,
- 27 the county auditor shall enter the amount of costs that remain unpaid
- 28 upon the tax duplicate of the property for which the costs were set. The
- 29 county treasurer shall mail notice of unpaid costs entered upon a tax
- 30 duplicate under this subsection to the owner of the property identified
- 31 in the tax duplicate.
- 32 (d) The amount of unpaid costs entered upon a tax duplicate under
- 33 subsection (c) must be paid no later than the date upon which the next
- 34 installment of real estate taxes for the property is due. Unpaid costs
- 35 entered upon a tax duplicate under subsection (c) are a lien against the
- 36 property described in the tax duplicate, and amounts remaining unpaid
- 37 on the date the next installment of real estate taxes is due may be
- 38 collected in the same manner that delinquent property taxes are
- 39 collected.
- 40 (e) The county auditor and county treasurer may establish the
- 41 condition that a tract or item will be sold and may be redeemed under
- 42 this chapter only if the tract or item is sold or redeemed together with



1 one (1) or more other tracts or items. Property may be sold together
2 only if the tract or item is owned by the same person.

3 SECTION 5. IC 6-1.1-24-2.3, AS AMENDED BY P.L.247-2015,
4 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
5 JULY 1, 2017]: Sec. 2.3. (a) This section applies to an item of real
6 property for which a court order or a determination by a hearing
7 authority has been obtained under IC 36-7-37 that the real property is
8 vacant or abandoned under section 1.5 of this chapter.

9 (b) If the executive of the county, city, or town that has jurisdiction
10 of the property plans to certify an item of real property as vacant or
11 abandoned under section 1.5 of this chapter and a notice was not sent
12 with regard to the real property as permitted by IC 36-7-37, the
13 executive of the county, city, or town that has jurisdiction of the
14 property shall send a notice to the owner of record and to any person
15 with a substantial property interest of public record in the real property
16 at least one hundred twenty (120) days before the date of the
17 certification under section 1.5 of this chapter. The notice must contain
18 at least the following:

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

21 (2) A description of the real property to be sold.

22 (3) A statement that to prevent the sale of the real property at the
23 abandoned property sale, the owner must pay all delinquent taxes
24 and special assessments on the real property before the date of the
25 abandoned property sale.

26 (4) A statement that if the real property is sold at the abandoned
27 property sale, a deed will be issued to the purchaser that provides
28 the purchaser with a fee simple interest in the real property.

29 (5) The street address, if any, or a common description of the real
30 property.

31 (6) The key number, **or if any, and** parcel number, **if any**, of the
32 real property.

33 A notice required by this section is in addition to the notice required by
34 section 1.5 of this chapter.

35 (c) A notice under this section may not include more than one (1)
36 item of real property listed to be sold in one (1) description. However,
37 when more than one (1) item of real property is owned by one (1)
38 person, all of the items of real property that are owned by that person
39 may be included in one (1) notice.

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



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

3 (1) all owners of record of real property at the last address of the
4 owner for the property, as indicated in the records of the county
5 auditor; and

6 (2) any person with a substantial property interest of public record
7 at the address for the person included in the public record that
8 indicates the interest;

9 as of the date that the tax sale list is certified.

10 (f) The notice under this section is not required for persons in
11 possession not shown in the public records.

12 SECTION 6. IC 6-1.1-24-4, AS AMENDED BY P.L.251-2015,
13 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
14 JULY 1, 2017]: Sec. 4. (a) This section does not apply to vacant or
15 abandoned real property that is on the list prepared by the county
16 auditor under section 1.5 of this chapter.

17 (b) Not less than twenty-one (21) days before the earliest date on
18 which the application for judgment and order for sale of real property
19 eligible for sale may be made, the county auditor shall send a notice of
20 the sale by certified mail, return receipt requested, and by first class
21 mail to:

22 (1) the owner of record of real property with a single owner; or

23 (2) at least one (1) of the owners, as of the date of certification, of
24 real property with multiple owners;

25 at the last address of the owner for the property as indicated in the
26 transfer book records of the county auditor under IC 6-1.1-5-4 on the
27 date that the tax sale list is certified. If both notices are returned, the
28 county auditor shall take an additional reasonable step to notify the
29 property owner, if the county auditor determines that an additional
30 reasonable step to notify the property owner is practical. The county
31 auditor shall prepare the notice in the form prescribed by the state
32 board of accounts. The notice must set forth the **real property's parcel
33 number, if any**, key number, if any, ~~of the real property~~ and a street
34 address, if any, or other common description of the property other than
35 a legal description. The notice must include the statement set forth in
36 section 2(b)(4) of this chapter. The county auditor must present proof
37 of this mailing to the court along with the application for judgment and
38 order for sale. Failure by an owner to receive or accept the notice
39 required by this section does not affect the validity of the judgment and
40 order. The owner of real property shall notify the county auditor of the
41 owner's correct address. The notice required under this section is
42 considered sufficient if the notice is mailed to the address or addresses



1 required by this section.

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

5 SECTION 7. IC 6-1.1-24-6.1, AS AMENDED BY P.L.187-2016,
6 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
7 JULY 1, 2017]: Sec. 6.1. (a) The county executive may do the
8 following:

9 (1) By resolution, identify properties concerning which the county
10 executive desires to offer to the public the certificates of sale
11 acquired by the county executive under section 6 of this chapter.

12 (2) Except as otherwise provided in subsection (c), in conformity
13 with IC 5-3-1-4, publish:

14 (A) notice of the date, time, and place for a public sale; and

15 (B) a listing of parcels on which certificates will be offered by
16 parcel number, **if any, key number, if any, common address,**
17 and minimum bid amount;

18 once each week for three (3) consecutive weeks, with the final
19 advertisement being not less than thirty (30) days before the sale
20 date. The expenses of the publication shall be paid out of the
21 county general fund.

22 (3) Sell each certificate of sale covered by the resolution for a
23 price that:

24 (A) is less than the minimum sale price prescribed by section
25 5 of this chapter; and

26 (B) includes any costs to the county executive directly
27 attributable to the sale of the certificate of sale.

28 (b) Except as otherwise provided in subsection (c), notice of the list
29 of properties prepared under subsection (a) and the date, time, and
30 place for the public sale of the certificates of sale shall be published in
31 accordance with IC 5-3-1. The notice must:

32 (1) include a description of the property by parcel number, **if any,**
33 **key number, if any,** and common address;

34 (2) specify that the county executive will accept bids for the
35 certificates of sale for the price referred to in subsection (a)(3);

36 (3) specify the minimum bid for each parcel;

37 (4) include a statement that a person redeeming each tract or item
38 of real property after the sale of the certificate must pay:

39 (A) the amount of the minimum bid under section 5 of this
40 chapter for which the tract or item of real property was last
41 offered for sale;

42 (B) ten percent (10%) of the amount for which the certificate



1 is sold;

2 (C) the attorney's fees and costs of giving notice under

3 IC 6-1.1-25-4.5;

4 (D) the costs of a title search or of examining and updating the

5 abstract of title for the tract or item of real property;

6 (E) all taxes and special assessments on the tract or item of

7 real property paid by the purchaser after the sale of the

8 certificate plus interest at the rate of ten percent (10%) per

9 annum on the amount of taxes and special assessments paid by

10 the purchaser on the redeemed property; and

11 (F) all costs of sale, advertising costs, and other expenses of

12 the county directly attributable to the sale of certificates of

13 sale; and

14 (5) include a statement that, if the certificate is sold for an amount

15 more than the minimum bid under section 5 of this chapter for

16 which the tract or item of real property was last offered for sale

17 and the property is not redeemed, the owner of record of the tract

18 or item of real property who is divested of ownership at the time

19 the tax deed is issued may have a right to the tax sale surplus.

20 (c) For properties identified under subsection (a) for which the

21 certificates of sale are not sold when initially offered for sale under this

22 section, the county executive may omit from the notice the descriptions

23 of the tracts or items of real property under subsection (b)(1) and the

24 associated minimum bids under subsection (b)(3) if:

25 (1) the county executive includes in the notice a statement that

26 descriptions of those tracts or items of real property are available

27 on the Internet web site of the county government or the county

28 government's contractor and the information may be obtained in

29 an alternative form from the county executive upon request; and

30 (2) the descriptions of those tracts or items of real property for

31 which a certificate of sale is eligible for sale under this section are

32 made available on the Internet web site of the county government

33 or the county government's contractor and may be obtained from

34 the county executive in an alternative form upon request in

35 accordance with section 3.4 of this chapter.

36 SECTION 8. IC 6-1.1-24-6.7, AS AMENDED BY P.L.187-2016,

37 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

38 JULY 1, 2017]: Sec. 6.7. (a) For purposes of this section, in a county

39 containing a consolidated city "county executive" refers to the board of

40 commissioners of the county as provided in IC 36-3-3-10.

41 (b) A county executive may transfer to a nonprofit entity:

42 (1) property under this section; or



- 1 (2) a tax sale certificate under section 17 of this chapter.
- 2 (c) As used in this section, "nonprofit entity" means an organization
- 3 exempt from federal income taxation under 26 U.S.C. 501(c)(3).
- 4 (d) The county executive may:
- 5 (1) by resolution, identify the property described under section 6
- 6 of this chapter that the county executive desires to transfer to
- 7 nonprofit entities for use for the public good; and
- 8 (2) set a date, time, and place for a public hearing to consider the
- 9 transfer of the property to nonprofit entities.
- 10 (e) Except as otherwise provided in subsection (f), notice of the
- 11 property identified under subsection (d) and the date, time, and place
- 12 for the hearing on the proposed transfer of the property on the list shall
- 13 be published in accordance with IC 5-3-1. The notice must include a
- 14 description of the property by:
- 15 (1) legal description; and
- 16 (2) parcel number, **or if any, key number, if any, and** street
- 17 **address, or both, if any.**
- 18 The notice must specify that the county executive will accept
- 19 applications submitted by nonprofit entities as provided in subsection
- 20 (h) and hear any opposition to a proposed transfer.
- 21 (f) For properties or tax sale certificates that are not transferred
- 22 when initially identified for transfer under this section, the county
- 23 executive may omit from the notice the descriptions of the properties
- 24 identified under subsection (d) if:
- 25 (1) the county executive includes in the notice a statement that
- 26 descriptions of those tracts or items of real property are available
- 27 on the Internet web site of the county government or the county
- 28 government's contractor and the information may be obtained in
- 29 an alternative form from the county executive upon request; and
- 30 (2) the descriptions of those tracts or items of real property
- 31 eligible for transfer under this section are made available on the
- 32 Internet web site of the county government or the county
- 33 government's contractor and may be obtained from the county
- 34 executive in an alternative form upon request in accordance with
- 35 section 3.4 of this chapter.
- 36 (g) After the hearing set under subsection (d), the county executive
- 37 shall by resolution make a final determination concerning:
- 38 (1) the properties that are to be transferred to a nonprofit entity;
- 39 (2) the nonprofit entity to which each property is to be transferred;
- 40 and
- 41 (3) the terms and conditions of the transfer.
- 42 (h) To be eligible to receive property under this section, a nonprofit



1 entity must file an application with the county executive. The
 2 application must state the property that the nonprofit entity desires to
 3 acquire, the use to be made of the property, and the time period
 4 anticipated for implementation of the use. The application must be
 5 accompanied by documentation verifying the nonprofit status of the
 6 entity and be signed by an officer of the nonprofit entity. If more than
 7 one (1) application for a single property is filed, the county executive
 8 shall determine which application is to be accepted based on the
 9 benefit to be provided to the public and the neighborhood and the
 10 suitability of the stated use for the property and the surrounding area.

11 (i) After the hearing set under subsection (d) and the final
 12 determination of properties to be transferred under subsection (g), the
 13 county executive, on behalf of the county, shall cause all delinquent
 14 taxes, special assessments, penalties, interest, and costs of sale to be
 15 removed from the tax duplicate and the nonprofit entity is entitled to a
 16 tax deed prepared by the county auditor, if the conditions of
 17 IC 6-1.1-25-4.5 and IC 6-1.1-25-4.6 are satisfied. The deed shall
 18 provide for:

- 19 (1) the use to be made of the property;
- 20 (2) the time within which the use must be implemented and
 21 maintained;
- 22 (3) any other terms and conditions that are established by the
 23 county executive; and
- 24 (4) the reversion of the property to the county executive if the
 25 grantee nonprofit entity fails to comply with the terms and
 26 conditions.

27 If the grantee nonprofit entity fails to comply with the terms and
 28 conditions of the transfer and title to the property reverts to the county
 29 executive, the property may be retained by the county executive or
 30 disposed of under any of the provisions of this chapter or IC 6-1.1-25,
 31 or both.

32 SECTION 9. IC 6-1.1-24-6.8, AS AMENDED BY P.L.251-2015,
 33 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 34 JULY 1, 2017]: Sec. 6.8. (a) For purposes of this section, in a county
 35 containing a consolidated city "county executive" refers to the board of
 36 commissioners of the county as provided in IC 36-3-3-10.

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

- 39 (1) A lien has been acquired on the parcel under section 6(a) of
 40 this chapter.
- 41 (2) If the parcel is improved on the date the certificate of sale for
 42 the parcel or the vacant parcel is offered for sale under this



- 1 chapter, the following apply:
- 2 (A) One (1) or more of the following are located on the parcel:
- 3 (i) A structure that may be lawfully occupied for residential
- 4 use.
- 5 (ii) A structure used in conjunction with a structure that may
- 6 be lawfully occupied for residential use.
- 7 (B) The parcel is:
- 8 (i) on the list of vacant or abandoned properties designated
- 9 under section 1.5 of this chapter; or
- 10 (ii) not occupied by a tenant or a person having a substantial
- 11 property interest of public record in the parcel.
- 12 (3) On the date the certificate of sale for the parcel or the vacant
- 13 parcel is offered for sale under this chapter, the parcel is
- 14 contiguous to one (1) or more parcels that satisfy the following:
- 15 (A) One (1) or more of the following are located on the
- 16 contiguous parcel:
- 17 (i) A structure occupied for residential use.
- 18 (ii) A structure used in conjunction with a structure
- 19 occupied for residential use.
- 20 (B) The contiguous parcel is eligible for the standard
- 21 deduction under IC 6-1.1-12-37.
- 22 (c) A county legislative body may adopt an ordinance authorizing
- 23 the sale of vacant parcels and certificates of sale for vacant parcels in
- 24 the county under this section. The ordinance may establish criteria for
- 25 the identification of vacant parcels and certificates of sale for vacant
- 26 parcels to be offered for sale under this section. The criteria may
- 27 include the following:
- 28 (1) Limitations on the use of the parcel under local zoning and
- 29 land use requirements.
- 30 (2) If the parcel is unimproved, the minimum parcel area
- 31 sufficient for construction of improvements.
- 32 (3) Any other factor considered appropriate by the county
- 33 legislative body.
- 34 In a county containing a consolidated city, the county legislative body
- 35 may adopt an ordinance under this subsection only upon
- 36 recommendation by the board of commissioners provided in
- 37 IC 36-3-3-10.
- 38 (d) If the county legislative body adopts an ordinance under
- 39 subsection (c), the county executive shall for each sale under this
- 40 section:
- 41 (1) by resolution, and subject to the criteria adopted by the county
- 42 legislative body under subsection (c), identify each vacant parcel



1 for which the county executive desires to sell the vacant parcel or
 2 the certificate of sale for the vacant parcel under this section; and
 3 (2) subject to subsection (e), give written notice to the owner of
 4 record of each parcel referred to in subsection (b)(3) that is
 5 contiguous to the vacant parcel.

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

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

9 (A) legal description; and

10 (B) parcel number, ~~or if any, key number, if any, and~~ street
 11 address, ~~or both, if any.~~

12 (2) Notice that the county executive will accept written
 13 applications from owners of parcels described in subsection (b)(3)
 14 as provided in subsection (f).

15 (3) Notice of the deadline for applications referred to in
 16 subdivision (2) and of the information to be included in the
 17 applications.

18 (4) Notice that the vacant parcel or certificate of sale for the
 19 vacant parcel will be sold to the successful applicant for:

20 (A) one dollar (\$1); plus

21 (B) the amounts described in section 5(e)(4) through 5(e)(6)
 22 of this chapter.

23 (f) To be eligible to purchase a vacant parcel or the certificate of
 24 sale for a vacant parcel under this section, the owner of a contiguous
 25 parcel referred to in subsection (b)(3) must file a written application
 26 with the county executive. The application must:

27 (1) identify the vacant parcel or certificate of sale that the
 28 applicant desires to purchase; and

29 (2) include any other information required by the county
 30 executive.

31 (g) If more than one (1) application to purchase a single vacant
 32 parcel or the certificate of sale for a single vacant parcel is filed with
 33 the county executive, the county executive shall conduct a drawing
 34 between or among the applicants in which each applicant has an equal
 35 chance to be selected as the transferee of the vacant parcel or certificate
 36 of sale for the vacant parcel.

37 (h) The county executive shall by resolution make a final
 38 determination concerning the vacant parcels or certificates of sale for
 39 vacant parcels that are to be sold under this section.

40 (i) After the final determination of the vacant parcels and
 41 certificates of sale for vacant parcels to be sold under subsection (h),
 42 the county executive shall:



- 1 (1) on behalf of the county, cause all delinquent taxes, special
 2 assessments, penalties, and interest with respect to the vacant
 3 parcels to be removed from the tax duplicate; and
 4 (2) give notice of the final determination to:
 5 (A) the successful applicant;
 6 (B) the county auditor; and
 7 (C) the township assessor, or the county assessor if there is no
 8 township assessor for the township.
- 9 (j) Upon receipt of notice under subsection (i)(2):
 10 (1) the county auditor shall:
 11 (A) collect the purchase price from each successful applicant;
 12 and
 13 (B) subject to subsection (k), prepare a tax deed transferring
 14 each vacant parcel to the successful applicant, if the conditions
 15 of IC 6-1.1-25-4.5 and IC 6-1.1-25-4.6 are satisfied; and
 16 (2) if the vacant parcel is unimproved, the township assessor or
 17 county assessor shall consolidate each unimproved parcel sold
 18 and the contiguous parcel owned by the successful applicant into
 19 a single parcel.
- 20 (k) For a deed issued under subsection (j)(1)(B) before July 1, 2013,
 21 a county auditor shall include in the deed prepared under subsection
 22 (j)(1)(B) reference to the exemption under subsection (l).
- 23 (l) This subsection applies only to a vacant parcel consolidated with
 24 a successful applicant's contiguous parcel under this section before July
 25 1, 2013. Subject to subsection (m), each consolidated parcel to which
 26 this subsection applies is exempt from property taxation for the period
 27 beginning on the assessment date that next succeeds the consolidation
 28 in the amount of the assessed value at the time of consolidation of the
 29 vacant parcel that was subject to the consolidation.
- 30 (m) This subsection applies only to a vacant parcel consolidated
 31 with a successful applicant's contiguous parcel under this section
 32 before July 1, 2013. The exemption under subsection (l) is terminated
 33 as of the assessment date that next succeeds the earlier of the
 34 following:
 35 (1) Five (5) years after the transfer of title to the successful
 36 applicant.
 37 (2) The first transfer of title to the consolidated parcel that occurs
 38 after the consolidation.
- 39 (n) If a tax deed is issued for an improved vacant parcel after June
 40 30, 2013, under this section or under IC 6-1.1-25-4.6 following the
 41 purchase of a certificate of sale under this section, the successful
 42 applicant may not sell the improved vacant parcel until after the first



1 anniversary of the date on which the tax deed for the improved vacant
2 parcel is issued to the successful applicant.

3 SECTION 10. IC 6-1.1-24-6.9, AS AMENDED BY P.L.187-2016,
4 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
5 JULY 1, 2017]: Sec. 6.9. (a) For purposes of this section, in a county
6 having a consolidated city, "county executive" refers to the board of
7 commissioners of the county as provided in IC 36-3-3-10.

8 (b) The county executive may:

9 (1) by resolution, identify the property described in section 6 of
10 this chapter that the county executive desires to transfer to a
11 person able to satisfactorily repair and maintain the property, if
12 repair and maintenance of the property are in the public interest;
13 and

14 (2) set a date, time, and place for a public hearing to consider the
15 transfer of the property.

16 (c) Notice of the property identified under subsection (b) and the
17 date, time, and place for the hearing on the proposed transfer of the
18 property shall be published in accordance with IC 5-3-1. The notice
19 must include a description of the property by:

20 (1) legal description; and

21 (2) parcel number, **or if any, key number, if any, and** street
22 address, **or both, if any.**

23 The notice must specify that the county executive will accept
24 applications submitted by persons able to satisfactorily repair and
25 maintain the property as provided in subsection (f) and hear any
26 opposition to a proposed transfer.

27 (d) For properties that are not transferred when initially identified
28 for transfer under this section, the county executive may omit from the
29 notice the descriptions of the properties identified under subsection (b)
30 if:

31 (1) the county executive includes in the notice a statement that
32 descriptions of those tracts or items of real property are available
33 on the Internet web site of the county government or the county
34 government's contractor and the information may be obtained in
35 an alternative form from the county executive upon request; and
36 (2) the descriptions of those tracts or items of real property
37 eligible for transfer under this section are made available on the
38 Internet web site of the county government or the county
39 government's contractor and may be obtained from the county
40 executive in an alternative form upon request in accordance with
41 section 3.4 of this chapter.

42 (e) After the hearing set under subsection (b), the county executive



1 shall by resolution make a final determination concerning:

- 2 (1) the properties that are to be transferred;
 3 (2) the person to which each property is to be transferred; and
 4 (3) the terms and conditions of the transfer.

5 (f) To be eligible to receive a property under this section, a person
 6 must file an application with the county executive. The application
 7 must identify the property that the person desires to acquire, the use to
 8 be made of the property, and the time anticipated for implementation
 9 of the use. The application must be accompanied by documentation
 10 demonstrating the person's ability to satisfactorily repair and maintain
 11 the property, including evidence of the person's:

- 12 (1) ability to repair and maintain the property personally, if
 13 applicable;
 14 (2) financial resources, if the services of a contractor may be
 15 required to satisfactorily repair or maintain the property; and
 16 (3) previous experience in repairing or maintaining property, if
 17 applicable.

18 The application must be signed by the person. If more than one (1)
 19 application for a single property is filed, the county executive shall
 20 determine which application is to be accepted based on the benefit to
 21 be provided to the public and the neighborhood, the suitability of the
 22 stated use for the property and the surrounding area, and the likelihood
 23 that the person will satisfactorily repair and maintain the property. The
 24 county executive may require the person to pay a reasonable deposit or
 25 post a performance bond to be forfeited if the person does not
 26 satisfactorily repair and maintain the property.

27 (g) After the hearing set under subsection (b) and the final
 28 determination of the properties to be transferred under subsection (e),
 29 the county executive, on behalf of the county, shall cause all delinquent
 30 taxes, special assessments, penalties, interest, and costs of sale to be
 31 removed from the tax duplicate and the person is entitled to a tax deed
 32 if the conditions of IC 6-1.1-25-4.5 and IC 6-1.1-25-4.6 are satisfied.

33 The deed must provide for:

- 34 (1) the use to be made of the property;
 35 (2) the time within which the use must be implemented and
 36 maintained;
 37 (3) any other terms and conditions that are established by the
 38 county executive;
 39 (4) the reversion of the property to the county executive if the
 40 grantee fails to comply with the terms and conditions; and
 41 (5) the forfeiture of any bond or deposit to the county executive
 42 if the grantee fails to comply with the terms and conditions.



1 If the grantee fails to comply with the terms and conditions of the
 2 transfer and title to the property reverts to the county executive, the
 3 property may be retained by the county executive or disposed of under
 4 any of the provisions of this chapter or IC 6-1.1-25, or both.

5 SECTION 11. IC 6-1.1-24-17, AS AMENDED BY THE
 6 TECHNICAL CORRECTIONS BILL OF THE 2017 GENERAL
 7 ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 8 JULY 1, 2017]: Sec. 17. (a) For purposes of this section, in a county
 9 containing a consolidated city, "county executive" refers to the board
 10 of commissioners of the county as provided in IC 36-3-3-10.

11 (b) As used in this section, "nonprofit entity" means an organization
 12 exempt from federal income taxation under 26 U.S.C. 501(c)(3).

13 (c) The county executive may by resolution:

14 (1) identify tax sale certificates issued under section 6 of this
 15 chapter that the county executive desires to assign to one (1) or
 16 more nonprofit entities; and

17 (2) set a date, time, and place for a public hearing to consider the
 18 assignment of the tax sale certificates to the nonprofit entities.

19 (d) Except as otherwise provided in subsection (e), notice of the tax
 20 sale certificates identified under subsection (c) and the date, time, and
 21 place for the hearing on the proposed transfer of the tax sale certificates
 22 on the list shall be published in accordance with IC 5-3-1. The notice
 23 must include a description of the properties associated with the tax sale
 24 certificates being considered for assignment by:

25 (1) parcel number, **if any**;

26 **(2) key number, if any**;

27 ~~(2)~~ **(3)** legal description; and

28 ~~(3)~~ **(4)** street address, **if any**, or other common description.

29 The notice must specify that the county executive will hear any
 30 opposition to the proposed assignments.

31 (e) For tax sale certificates that are not assigned when initially
 32 identified for assignment under this section, the county executive may
 33 omit from the notice the descriptions of the tax sale certificates and the
 34 properties associated with the tax sale certificates identified under
 35 subsection (c) if:

36 (1) the county executive includes in the notice a statement that the
 37 descriptions of those tax sale certificates and the tracts or items of
 38 real property associated with the tax sale certificates are available
 39 on the Internet web site of the county government or the county
 40 government's contractor and the information may be obtained ~~in~~
 41 ~~an alternative form~~ from the county executive in an alternative
 42 form upon request in accordance with section 3.4 of this chapter;



1 and

2 (2) the descriptions of those tax sale certificates and the tracts or
3 items of real property associated with the tax sale certificates are
4 made available on the Internet web site of the county government
5 or the county government's contractor and may be obtained from
6 the county executive in an alternative form upon request in
7 accordance with section 3.4 of this chapter.

8 (f) After the hearing set under subsection (c), the county executive
9 shall by resolution make a final determination concerning:

10 (1) the tax sale certificates that are to be assigned to a nonprofit
11 entity;

12 (2) the nonprofit entity to which each tax sale certificate is to be
13 assigned; and

14 (3) the terms and conditions of the assignment.

15 (g) If a county executive assigns a tax sale certificate to a nonprofit
16 entity under this section, the period of redemption of the real property
17 under IC 6-1.1-25 expires one hundred twenty (120) days after the date
18 of the assignment to the nonprofit entity. If a nonprofit entity takes
19 assignment of a tax sale certificate under this section, the nonprofit
20 entity acquires the same rights and obligations as a purchaser of a tax
21 sale certificate under section 6.1 of this chapter.

22 SECTION 12. IC 6-1.1-25-4.5, AS AMENDED BY P.L.236-2015,
23 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
24 JULY 1, 2017]: Sec. 4.5. (a) Except as provided in subsection (d), a
25 purchaser or the purchaser's assignee is entitled to a tax deed to the
26 property that was sold only if:

27 (1) the redemption period specified in section 4(a)(1) of this
28 chapter has expired;

29 (2) the property has not been redeemed within the period of
30 redemption specified in section 4(a) of this chapter; and

31 (3) not later than six (6) months after the date of the sale:

32 (A) the purchaser or the purchaser's assignee; or

33 (B) in a county where the county auditor and county treasurer
34 have an agreement under section 4.7 of this chapter, the
35 county auditor;

36 gives notice of the sale to the owner of record at the time of the
37 sale and any person with a substantial property interest of public
38 record in the tract or item of real property.

39 (b) A county executive is entitled to a tax deed to property on which
40 the county executive acquires a lien under IC 6-1.1-24-6 and for which
41 the certificate of sale is not sold under IC 6-1.1-24-6.1 only if:

42 (1) the redemption period specified in section 4(b) of this chapter



- 1 has expired;
- 2 (2) the property has not been redeemed within the period of
- 3 redemption specified in section 4(b) of this chapter; and
- 4 (3) not later than ninety (90) days after the date the county
- 5 executive acquires the lien under IC 6-1.1-24-6, the county
- 6 auditor gives notice of the sale to:
- 7 (A) the owner of record at the time the lien was acquired; and
- 8 (B) any person with a substantial property interest of public
- 9 record in the tract or item of real property.
- 10 (c) A purchaser of a certificate of sale under IC 6-1.1-24-6.1 is
- 11 entitled to a tax deed to the property for which the certificate was sold
- 12 only if:
- 13 (1) the redemption period specified in section 4(c) of this chapter
- 14 has expired;
- 15 (2) the property has not been redeemed within the period of
- 16 redemption specified in section 4(c) of this chapter; and
- 17 (3) not later than ninety (90) days after the date of sale of the
- 18 certificate of sale under IC 6-1.1-24, the purchaser gives notice of
- 19 the sale to:
- 20 (A) the owner of record at the time of the sale; and
- 21 (B) any person with a substantial property interest of public
- 22 record in the tract or item of real property.
- 23 (d) The person required to give the notice under subsection (a), (b),
- 24 or (c) shall give the notice by sending a copy of the notice by certified
- 25 mail, return receipt requested, to:
- 26 (1) the owner of record at the time of the:
- 27 (A) sale of the property;
- 28 (B) acquisition of the lien on the property under IC 6-1.1-24-6;
- 29 or
- 30 (C) sale of the certificate of sale on the property under
- 31 IC 6-1.1-24;
- 32 at the last address of the owner for the property, as indicated in
- 33 the records of the county auditor; and
- 34 (2) any person with a substantial property interest of public record
- 35 at the address for the person included in the public record that
- 36 indicates the interest.
- 37 However, if the address of the person with a substantial property
- 38 interest of public record is not indicated in the public record that
- 39 created the interest and cannot be located by ordinary means by the
- 40 person required to give the notice under subsection (a), (b), or (c), the
- 41 person may give notice by publication in accordance with IC 5-3-1-4
- 42 once each week for three (3) consecutive weeks.



1 (e) The notice that this section requires shall contain at least the
2 following:

3 (1) A statement that a petition for a tax deed will be filed on or
4 after a specified date.

5 (2) The date on or after which the petitioner intends to petition for
6 a tax deed to be issued.

7 (3) A description of the tract or item of real property shown on the
8 certificate of sale.

9 (4) The date the tract or item of real property was sold at a tax
10 sale.

11 (5) The name of the:

12 (A) purchaser or purchaser's assignee;

13 (B) county executive that acquired the lien on the property
14 under IC 6-1.1-24-6; or

15 (C) person that purchased the certificate of sale on the
16 property under IC 6-1.1-24.

17 (6) A statement that any person may redeem the tract or item of
18 real property.

19 (7) The components of the amount required to redeem the tract or
20 item of real property.

21 (8) A statement that an entity identified in subdivision (5) is
22 entitled to reimbursement for additional taxes or special
23 assessments on the tract or item of real property that were paid by
24 the entity subsequent to the tax sale, lien acquisition, or purchase
25 of the certificate of sale, and before redemption, plus interest.

26 (9) A statement that the tract or item of real property has not been
27 redeemed.

28 (10) A statement that an entity identified in subdivision (5) is
29 entitled to receive a deed for the tract or item of real property if it
30 is not redeemed before the expiration of the period of redemption
31 specified in section 4 of this chapter.

32 (11) A statement that an entity identified in subdivision (5) is
33 entitled to reimbursement for costs described in section 2(e) of
34 this chapter.

35 (12) The date of expiration of the period of redemption specified
36 in section 4 of this chapter.

37 (13) A statement that if the property is not redeemed, the owner
38 of record at the time the tax deed is issued may have a right to the
39 tax sale surplus, if any.

40 (14) The street address, if any, or a common description of the
41 tract or item of real property.

42 (15) The key number, **or if any, and** parcel number, **if any**, of the



- 1 tract or item of real property.
- 2 (f) The notice under this section must include not more than one (1)
- 3 tract or item of real property listed and sold in one (1) description.
- 4 However, when more than one (1) tract or item of real property is
- 5 owned by one (1) person, all of the tracts or items of real property that
- 6 are owned by that person may be included in one (1) notice.
- 7 (g) A single notice under this section may be used to notify joint
- 8 owners of record at the last address of the joint owners for the property
- 9 sold, as indicated in the records of the county auditor.
- 10 (h) The notice required by this section is considered sufficient if the
- 11 notice is mailed to the address required under subsection (d).
- 12 (i) The notice under this section and the notice under section 4.6 of
- 13 this chapter are not required for persons in possession not shown in the
- 14 public records.
- 15 (j) If the purchaser fails to:
- 16 (1) comply with subsection (c)(3); or
- 17 (2) petition for the issuance of a tax deed within the time
- 18 permitted under section 4.6(a) of this chapter;
- 19 the certificate of sale reverts to the county executive and may be
- 20 retained by the county executive or sold under IC 6-1.1-24-6.1.
- 21 SECTION 13. IC 6-1.1-25-4.8, AS ADDED BY P.L.247-2015,
- 22 SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 23 JULY 1, 2017]: Sec. 4.8. Not later than ninety (90) days after the
- 24 conclusion of a tax sale, the county auditor shall provide a notice to
- 25 each person with a substantial property interest of record in a property
- 26 that was not offered for sale in the tax sale under IC 6-1.1-24-4.7(j).
- 27 The notice must contain at least the following:
- 28 (1) The street address, if any, or a common description of the tract
- 29 or real property.
- 30 (2) The key number, **or if any, and** parcel number, **if any**, of the
- 31 tract or real property.
- 32 (3) A statement that the property was not offered for sale in the
- 33 tax sale.
- 34 (4) A statement that the property may be redeemed by any person
- 35 at any time until one hundred twenty (120) days after the
- 36 conclusion of the tax sale from which the property was removed.
- 37 (5) The components of the amount required to redeem the
- 38 property.
- 39 (6) The date of expiration of the period of redemption specified
- 40 in section 4 of this chapter.
- 41 (7) A statement that the property may be disposed of by the
- 42 county executive as provided in IC 6-1.1-24.



1 (8) A statement that, if the county executive disposes of the
 2 property within three (3) years after the conclusion of the tax sale
 3 at which the property would have been offered for sale, any
 4 amount received in excess of the amount of the minimum bid will
 5 be disbursed in the same manner as if the property had been sold
 6 in the tax sale.

7 SECTION 14. IC 6-1.1-25-5, AS AMENDED BY P.L.251-2015,
 8 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 9 JULY 1, 2017]: Sec. 5. (a) A tax deed issued under this chapter shall
 10 be issued substantially in the following form:

11 Whereas AB did, on the ____ day of _____, 20____, produce
 12 to the auditor of the county of _____, in the state of Indiana, a
 13 certificate of sale dated the ____ day of _____, 20____, signed by
 14 the then acting auditor of the county, from which it appears that AB on
 15 the ____ day of _____, 20____, purchased at public auction, held
 16 pursuant to law, the real property described in this indenture for the
 17 sum of _____ dollars and _____ cents, being the amount due on the
 18 real property for taxes, special assessments, penalties and costs for the
 19 years _____, namely: (here set out the **full legal description of the**
 20 **real property offered for sale**). Such real property has been recorded in
 21 the office of the _____ county auditor as delinquent for the
 22 nonpayment of taxes, and proper notice of the sale has been given. It
 23 appearing that AB is the owner of the certificate of sale, that the time
 24 for redeeming such real property has expired, that the property has not
 25 been redeemed, that the undersigned has received a court order for the
 26 issuance of a deed for the real property described in the certificate of
 27 sale, that the records of the _____ county auditor's office state
 28 that the real property was legally liable for taxation, and that the real
 29 property has been duly assessed and properly charged on the duplicate
 30 with the taxes and special assessments for the years _____;

31 Therefore, this indenture, made this ____ day of _____,
 32 20____, between the State of Indiana, by CD, auditor of _____
 33 county, of the first part, and AB, of the second part, witnesseth: That
 34 the party of the first part, for and in consideration of the premises, has
 35 granted and bargained and sold to the party of the second part, the real
 36 property described in the certificate of sale, situated in the county of
 37 _____, and State of Indiana, namely and more particularly
 38 described as follows: (here set out the **full legal description of the**
 39 **real property sold**), to have and to hold such real property, with the
 40 appurtenances belonging thereto, in as full and ample a manner as the
 41 auditor of said county is empowered by law to convey the same.

42 In testimony whereof, CD, auditor of _____ county, has



1 hereunto set his or her hand, and affixed the seal of the board of county
 2 commissioners, the day and year last above mentioned.
 3 WITNESS: _____ (L.S.)
 4 Auditor of _____ County
 5 STATE OF
 6 INDIANA)
 7) S.S.
 8 COUNTY OF _____)
 9 Before me, the undersigned, _____, in and for
 10 said county, this day, personally came the above named CD, auditor of
 11 said county, and acknowledged the execution of the foregoing deed for
 12 the uses and purposes therein mentioned.
 13 In witness whereof, I have hereunto set my hand and seal this ____
 14 day of _____, 20 ____.
 15 _____ (L.S.)
 16 (b) The clerk of the circuit court shall acknowledge the execution of
 17 tax title deeds issued under this chapter.

