

Second Regular Session of the 122nd General Assembly (2022)

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 2021 Regular Session of the General Assembly.

SENATE ENROLLED ACT No. 62

AN ACT to amend the Indiana Code concerning taxation.

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

SECTION 1. IC 6-1.1-24-17.5 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: **Sec. 17.5. (a) This section does not apply to real property:**

- (1) used as a principal place of residence and receiving a homestead standard deduction under IC 6-1.1-12-37 for the most recent assessment date; or
- (2) for which a set off has been obtained under IC 6-8.1-9.5 against the delinquent debt owed on the real property.

This subsection includes any real property adjacent to and under the same ownership as the homestead real property described in subdivision (1).

(b) This section applies only in a county having a consolidated city and to real property that has been offered for sale by the county at two (2) or more public tax sales held under this chapter.

(c) For purposes of this section, "county executive" refers to the board of commissioners as provided in IC 36-3-3-10.

(d) For purposes of this section, "eligible nonprofit entity" means an organization exempt from federal income tax under 26 U.S.C. 501(c)(3) that is either:

- (1) an entity that:
 - (A) acquires real property to stabilize and provide future

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home ownership opportunities to those who would not otherwise be financially capable of purchasing a home;

(B) has the organizational capacity and community experience necessary to successfully undertake community development projects;

(C) has been organized and in operation for at least five (5) years; and

(D) has each year of the immediately preceding two (2) years, rehabilitated and transferred at least one (1) single family dwelling to a low or moderate income household for use as a residence; or

(2) a community development corporation (as defined in IC 4-4-28-2).

(e) For purposes of this section, "low or moderate income household" means a household having an income equal to or less than the Section 8 low income limit established by the United States Department of Housing and Urban Development.

(f) A county treasurer may, as a separate part of a regularly scheduled sale conducted under section 5 of this chapter, offer for sale a tract or item of real property, subject to the right of redemption, to an eligible nonprofit entity for purposes of a project for the development of low or moderate income housing, using either:

(1) the sale process under section 5 of this chapter; or

(2) a procedure developed and implemented by resolution of the county executive that conforms in all material respects to the procedures under section 5 of this chapter.

(g) Not more than five percent (5%) of the number of parcels listed for sale under section 5 of this chapter may be made available for sale to eligible nonprofit entities under subsection (f). However, an eligible nonprofit entity may acquire not more than ten (10) parcels made available for sale under subsection (f).

(h) To participate in a sale under subsection (f), an eligible nonprofit entity must file, not later than forty-five (45) days prior to the advertised date of the sale under section 5 of this chapter:

(1) an application to the county executive, signed by an officer or member of the eligible nonprofit entity, that includes:

(A) the address or parcel number of the tract or item of real property the entity desires to acquire;

(B) the intended use of the tract or item of real property;

(C) the time period anticipated for implementation of the intended use; and



- (D) any additional information required by the county executive and communicated to potential applicants in advance that demonstrates the entity meets the definition of an eligible nonprofit entity under subsection (d); and**
- (2) documentation verifying:**
 - (A) the entity's federal tax exempt status; and**
 - (B) the entity's good standing in Indiana as determined by the secretary of state.**

(i) If an eligible nonprofit entity takes possession of a tax sale certificate under this section, the eligible nonprofit entity acquires the same rights and obligations as a purchaser under section 6.1 of this chapter. However, if an eligible nonprofit entity obtains a tax deed after the expiration of the redemption period specified under IC 6-1.1-25, the eligible nonprofit entity shall first offer an occupant of the parcel the opportunity to purchase the parcel.

(j) If an eligible nonprofit entity uses a tract or item of real property obtained under this section for a purpose other than the development of low or moderate income housing, the tract or item of real property is subject to forfeiture.

(k) Before January 1, 2023, and before each January 1 thereafter, the county executive shall provide an annual report to the legislative council in an electronic format under IC 5-14-6 concerning the tax sale program established by this section.



President of the Senate

President Pro Tempore

Speaker of the House of Representatives

Governor of the State of Indiana

Date: _____ Time: _____

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