



March 16, 2023

ENGROSSED SENATE BILL No. 156

DIGEST OF SB 156 (Updated March 15, 2023 9:30 am - DI 149)

Citations Affected: IC 6-1.1; IC 34-30.

Synopsis: Tax sales. Provides that a person who acquires a certificate of sale (certificate) may not assign the certificate to a person who was not eligible under the tax sale laws to bid on or purchase real property at a tax sale until the person satisfies the eligibility requirements as determined by the county auditor. Requires a person to acknowledge that the person will not assign a certificate for any real property purchased to a person who is prohibited from bidding on or purchasing real property at a tax sale. Requires the county auditor to determine that an assignee of a certificate is eligible to receive the assignment for an assignment to be valid. Provides that assignments of a certificate must be included on the county auditor's tax sale record. Requires the county, the county auditor, or a county vendor to list certain information concerning tax sales on the website of the county, county auditor, or county vendor for a specified period of time.

Effective: July 1, 2023.

**Niemeyer, Dernulc, Pol Jr.,
Randolph Lonnie M, Gaskill**
(HOUSE SPONSORS — SLAGER, ENGLEMAN, JACKSON)

January 9, 2023, read first time and referred to Committee on Local Government.
February 6, 2023, amended, reported favorably — Do Pass.
February 9, 2023, read second time, ordered engrossed. Engrossed.
February 13, 2023, read third time, passed. Yeas 49, nays 0.

HOUSE ACTION

February 28, 2023, read first time and referred to Committee on Judiciary.
March 16, 2023, amended, reported — Do Pass.

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March 16, 2023

First Regular Session of the 123rd General Assembly (2023)

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 2022 Regular Session of the General Assembly.

ENGROSSED SENATE BILL No. 156

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 6-1.1-24-5.7, AS ADDED BY P.L.66-2021,
2 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2023]: Sec. 5.7. (a) The county treasurer shall require each
4 person who will be bidding at the tax sale to sign a statement in a form
5 substantially similar to the following:
6 "Indiana law prohibits a person who owes delinquent taxes,
7 special assessments, penalties, interest, or costs directly
8 attributable to a prior tax sale of a tract or item of real property
9 listed under IC 6-1.1-24-1 from bidding on or purchasing tracts or
10 items of real property at a tax sale. I hereby affirm under the
11 penalties for perjury that I do not owe delinquent taxes, special
12 assessments, penalties, interest, costs directly attributable to a
13 prior tax sale, amounts from a final adjudication in favor of a
14 political subdivision, any civil penalties imposed for the violation
15 of a building code or county ordinance, or any civil penalties
16 imposed by a county health department. I also affirm that I am not
17 purchasing tracts or items of real property on behalf of or as an

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1 agent for a person who is prohibited from purchasing at a tax sale.
 2 Further, I hereby acknowledge that any successful bid I make in
 3 violation of this statement is subject to forfeiture. **I further**
 4 **acknowledge that I will not assign a certificate of sale for any**
 5 **tract or item of real property purchased to a person who is**
 6 **prohibited from bidding on or purchasing real property at a**
 7 **tax sale.** In the event of forfeiture, the amount by which my bid
 8 exceeds the minimum bid on the tract or item or real property
 9 under IC 6-1.1-24-5(e), if any, shall be applied to the delinquent
 10 taxes, special assessments, penalties, interest, costs, judgments,
 11 or civil penalties I owe, and a certificate will be issued to the
 12 county executive. I further acknowledge that a person who
 13 knowingly or intentionally provides false information on this
 14 affidavit commits perjury, a Level 6 felony."

15 (b) If a person purchases real property that the person was not
 16 eligible to purchase under section 5.1, 5.3, or 5.4 of this chapter, the
 17 sale of the real property is subject to forfeiture. If the county treasurer
 18 determines or is notified not more than forty-five (45) days after the
 19 date of the sale that the sale of the real property should be forfeited, the
 20 county treasurer shall:

- 21 (1) not more than five (5) days after the county treasurer is
 22 notified, notify the person in writing by first class mail that the
 23 sale is subject to forfeiture if the person does not pay the amounts
 24 the person owes within fifteen (15) days of the date the written
 25 notice is mailed;
 26 (2) if the person does not meet the conditions described in
 27 subdivision (1) within fifteen (15) days after the written notice is
 28 mailed, apply the surplus amount of the person's bid, if any, to the
 29 delinquent taxes, special assessments, penalties, and interest on
 30 the real property;
 31 (3) remit the amounts owed from a final adjudication or civil
 32 penalties in favor of a political subdivision to the political
 33 subdivision;
 34 (4) notify the county auditor that the sale has been forfeited; and
 35 (5) file with the county recorder a certification identifying the
 36 forfeited sale that includes:
 37 (A) the date of the sale;
 38 (B) the name of the buyer;
 39 (C) the property identification number of the real property;
 40 (D) the real property's legal description; and
 41 (E) a statement that the sale has been forfeited and is null and
 42 void because the buyer was not eligible to purchase the real



1 property.
 2 Upon being notified that a sale has been forfeited, the county auditor
 3 shall issue a certificate to the county executive under section 6 of this
 4 chapter.

5 (c) A county treasurer may decline to forfeit a sale under this section
 6 because of inadvertence or mistake, lack of actual knowledge by the
 7 bidder, substantial harm to other parties with interests in the real
 8 property, or other substantial reasons. If the treasurer declines to forfeit
 9 a sale, the treasurer shall:

- 10 (1) prepare a written statement explaining the reasons for
 11 declining to forfeit the sale;
 12 (2) retain the written statement as an official record; and
 13 (3) file with the county recorder a certification that includes:
 14 (A) the date of the sale;
 15 (B) the name of the buyer;
 16 (C) the property identification number of the real property;
 17 (D) the real property's legal description; and
 18 (E) a statement that the sale has not been forfeited and is valid.

19 (d) If a sale is forfeited under this section and the tract or item of
 20 real property is redeemed from the sale, the county auditor shall deposit
 21 the amount of the redemption into the county general fund and notify
 22 the county executive of the redemption. Upon being notified of the
 23 redemption, the county executive shall surrender the certificate to the
 24 county auditor.

25 (e) If a county treasurer does not take action under subsection (b)
 26 within forty-five (45) days of the date the county treasurer determines
 27 or is notified that a sale should be forfeited, the person is deemed to be
 28 an eligible purchaser for that sale of that real property.

29 (f) If a tax deed is issued for real property under IC 6-1.1-25-4, this
 30 section cannot be invoked to invalidate, rescind, or set aside the tax
 31 deed.

32 SECTION 2. IC 6-1.1-24-9, AS AMENDED BY P.L.66-2021,
 33 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 34 JULY 1, 2023]: Sec. 9. (a) Immediately after a tax sale purchaser pays
 35 the bid, as evidenced by the receipt of the county treasurer, or
 36 immediately after the county acquires a lien under section 6 of this
 37 chapter, the county auditor shall deliver a certificate of sale to the
 38 purchaser or to the county or to the city. The certificate shall be signed
 39 by the auditor and registered in the auditor's office. The certificate shall
 40 contain:

- 41 (1) a description of real property that corresponds to the
 42 description used on the notice of sale;



- 1 (2) the name of:
 2 (A) the owner of record at the time of the sale of real property
 3 with a single owner; or
 4 (B) at least one (1) of the owners of real property with multiple
 5 owners;
 6 (3) the mailing address of the owner of the real property sold as
 7 indicated in the records of the county auditor;
 8 (4) the name **and mailing address** of the purchaser;
 9 (5) the date of sale;
 10 (6) the amount for which the real property was sold;
 11 (7) the amount of the minimum bid for which the tract or real
 12 property was offered at the time of sale as required by section 5
 13 of this chapter;
 14 (8) the date when the period of redemption specified in
 15 IC 6-1.1-25-4 will expire;
 16 (9) the court cause number under which judgment was obtained;
 17 and
 18 (10) the street address, if any, or common description of the real
 19 property.
- 20 (b) When a certificate of sale is issued under this section, the
 21 purchaser acquires a lien against the real property for the entire amount
 22 paid. The lien of the purchaser is superior to all liens against the real
 23 property which exist at the time the certificate is issued.
- 24 (c) A certificate of sale is assignable. **However, a purchaser who**
 25 **acquires a certificate of sale may not assign the certificate of sale**
 26 **to a person who was not eligible under section 5.1, 5.3, or 5.4 of this**
 27 **chapter to bid on or purchase real property at a tax sale held under**
 28 **section 5 or 6.1 of this chapter until the person satisfies the**
 29 **eligibility requirements as determined by the county auditor. In**
 30 **addition to the prohibition on the assignment of a tax sale**
 31 **certificate to a person described in section 5.1, 5.3, or 5.4 of this**
 32 **chapter until the person satisfies the eligibility requirements as**
 33 **determined by the county auditor, a county legislative body may**
 34 **adopt an ordinance further prohibiting the assignment of a certificate**
 35 **of sale acquired at a treasurer's sale (pursuant to section 5 of this**
 36 **chapter) or at a county executive's tax sale (pursuant to section 6.1 of**
 37 **this chapter) prior to the issuance of a tax deed for the real property by**
 38 **the county auditor.**
- 39 (d) An assignment not prohibited by an ordinance adopted under
 40 this subsection (c) is not valid unless it is **the county auditor first**
 41 **determines the person is eligible to receive the assignment. If the**
 42 **county auditor determines the person is eligible to receive the**



1 **assignment, the following requirements apply:**

2 **(1) The assignment must be** acknowledged before an officer
3 authorized to take acknowledgments of deeds. ~~and~~

4 **(2) The assignment must be** registered in the office of the county
5 auditor **and noted in the county auditor's tax sale record under**
6 **IC 6-1.1-25-8.**

7 When a certificate of sale is assigned, the assignee acquires the same
8 rights and obligations that the original purchaser acquired.

9 ~~(d)~~ **(e)** Subject to IC 36-1-11-8, the county executive may assign a
10 certificate of sale held in the name of the county executive to any
11 political subdivision. If an assignment is made under this subsection:

12 (1) the period of redemption of the real property under
13 IC 6-1.1-25 is one hundred twenty (120) days after the date of the
14 assignment; and

15 (2) notwithstanding IC 6-1.1-25-4.5(a) through
16 IC 6-1.1-25-4.5(c), the assignee must transmit the notices
17 required under IC 6-1.1-25-4.5 not later than ninety (90) days
18 after the date of the assignment.

19 If the real property is not redeemed during the period of redemption,
20 the assignee may petition the court for a tax deed under IC 6-1.1-25-4.6
21 not later than ninety (90) days after the expiration of the period of
22 redemption.

23 SECTION 3. IC 6-1.1-25-4, AS AMENDED BY P.L.66-2021,
24 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
25 JULY 1, 2023]: Sec. 4. (a) There is no right to redeem real property
26 under this chapter after its sale under IC 6-1.1-24, if the real property
27 is on the vacant and abandoned property list prepared by the county
28 auditor under IC 6-1.1-24-1.5. The period for redemption of any other
29 real property sold under IC 6-1.1-24 is:

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

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

33 (b) Subject to subsection (k) and ~~IC 6-1.1-24-9(d)~~, **IC 6-1.1-24-9(e)**,
34 the period for redemption of real property:

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

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

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

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

42 (1) on which the county executive acquires a lien under

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



- 1 (2) the regularity of all proper proceedings; and
 2 (3) valid title in fee simple in the grantee of the deed.
- 3 (i) A county auditor is not required to execute a deed to the county
 4 executive under this chapter if the county executive determines that the
 5 property involved contains hazardous waste or another environmental
 6 hazard for which the cost of abatement or alleviation will exceed the
 7 fair market value of the property. The county executive may enter the
 8 property to conduct environmental investigations.
- 9 (j) When a deed is issued to a purchaser of a certificate of sale sold
 10 under IC 6-1.1-24-6.1, the county auditor shall, in the same manner that
 11 taxes are removed by certificate of error, remove from the tax duplicate
 12 the taxes, special assessments, interest, penalties, and costs remaining
 13 due as the difference between:
- 14 (1) the amount of:
- 15 (A) the last minimum bid under IC 6-1.1-24-5; plus
 16 (B) any penalty associated with a delinquency that was not due
 17 until after the date of the sale under IC 6-1.1-24-5 but is due
 18 before the issuance of the certificate of sale, with respect to
 19 taxes included in the minimum bid that were not due at the
 20 time of the sale under IC 6-1.1-24-5; and
- 21 (2) the amount paid for the certificate of sale.
- 22 (k) If a tract or item of real property did not sell at a tax sale or a
 23 sale conducted under IC 6-1.1-24-6.1 and the county treasurer and the
 24 owner of real property agree before the expiration of the period for
 25 redemption under subsection (b) to a mutually satisfactory arrangement
 26 for the payment of the entire amount required for redemption under
 27 section 2 of this chapter before the expiration of a period for
 28 redemption extended under this subsection:
- 29 (1) the county treasurer may extend the period for redemption;
 30 and
- 31 (2) except as provided in subsection (1), the extended period for
 32 redemption expires one (1) year after the date of the agreement.
- 33 (l) 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 the county treasurer may terminate the agreement after providing thirty
 36 (30) days written notice to the owner. If the county treasurer gives
 37 notice under this subsection, the extended period for redemption
 38 established under subsection (k) expires thirty (30) days after the date
 39 of the notice.
- 40 (m) The period of redemption for a property, which was not offered
 41 for sale under IC 6-1.1-24-4.7(j), is one hundred twenty (120) days
 42 after the conclusion of the tax sale at which the property was not



1 offered.

2 (n) A county auditor shall not issue or record a tax deed unless the
3 following requirements are met not later than one hundred fifty (150)
4 days after the date of the hearing at which a court grants the tax sale
5 buyer's petition for the tax deed:

6 (1) Copies of the court order to issue the tax deed and the sales
7 disclosure form are filed with the county auditor.

8 (2) The recording fees for the tax deed are paid.

9 (3) All subsequent or outstanding real property taxes on the
10 property are paid.

11 SECTION 4. IC 6-1.1-25-4.6, AS AMENDED BY P.L.32-2017,
12 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
13 JULY 1, 2023]: Sec. 4.6. (a) After the expiration of the redemption
14 period specified in section 4 of this chapter but not later than three (3)
15 months after the expiration of the period of redemption:

16 (1) the purchaser, the purchaser's assignee, the county executive,
17 the county executive's assignee, or the purchaser of the certificate
18 of sale under IC 6-1.1-24-6.1 may; or

19 (2) in a county where the county auditor and county treasurer
20 have an agreement under section 4.7 of this chapter, the county
21 auditor shall, upon the request of the purchaser or the purchaser's
22 assignee;

23 file a verified petition in accordance with subsection (b) in the same
24 court in which the judgment of sale was entered asking the court to
25 direct the county auditor to issue a tax deed if the real property is not
26 redeemed from the sale. Notice of the filing of this petition shall be
27 given to the same parties as provided in section 4.5 of this chapter,
28 except that, if notice is given by publication, only one (1) publication
29 is required. The notice required by this section is considered sufficient
30 if the notice is sent to the address required by section 4.5(d) of this
31 chapter. Any person owning or having an interest in the tract or item of
32 real property may file a written objection to the petition with the court
33 not later than thirty (30) days after the date the petition was filed. If a
34 written objection is timely filed, the court shall conduct a hearing on
35 the objection. If there is not a written objection that is timely filed, the
36 court may consider the petition without conducting a hearing.

37 (b) Unless the county auditor and the county treasurer have entered
38 into an agreement under section 4.7 of this chapter, a verified petition
39 filed under subsection (a) may include the following:

40 (1) Copies of all notices sent under section 4.5 of this chapter.

41 (2) Copies of all notices sent under this section.

42 (3) Copies of all certified mail mailing receipts, return receipts,



- 1 and returned mailing envelopes for notices sent under section 4.5
 2 of this chapter.
- 3 (4) Copies of all certified mail mailing receipts, return receipts,
 4 and returned mailing envelopes for notices sent under this section.
- 5 (5) Copies or descriptions of the evidence used by the petitioner
 6 or the petitioner's assignor to identify the owner and other persons
 7 with a substantial property interest of public record in the real
 8 property.
- 9 **(6) Copies of the assignment to the purchaser's assignee from**
 10 **the purchaser.**
- 11 (c) If the purchaser or the purchaser's assignee includes the
 12 documents described in subsection (b), the issuance of a tax deed
 13 constitutes prima facie evidence of the sale referenced in subsection
 14 (k).
- 15 (d) If a verified petition is brought by the county auditor under an
 16 agreement provided for under section 4.7 of this chapter, a tax deed
 17 constitutes prima facie evidence of the validity of the sale referenced
 18 in subsection (k) upon timely production by the county of all
 19 documents described in subsection (b) in response to a challenge to a
 20 tax deed.
- 21 (e) If the issuance of a tax deed does not constitute prima facie
 22 evidence of the validity of the sale due to the failure to comply with
 23 this section, the purchaser or the purchaser's successor has the burden
 24 of proving the validity of the sale by a preponderance of the evidence
 25 in any subsequent challenge to the sale.
- 26 (f) Not later than sixty-one (61) days after the petition is filed under
 27 subsection (a), the court shall enter an order directing the county
 28 auditor (on the production of the certificate of sale and a copy of the
 29 order) to issue to the petitioner a tax deed if the court finds that the
 30 following conditions exist:
- 31 (1) The time of redemption has expired.
- 32 (2) The tract or item of real property has not been redeemed from
 33 the sale before the expiration of the period of redemption
 34 specified in section 4 of this chapter.
- 35 (3) Except with respect to a petition for the issuance of a tax deed
 36 under a sale of the certificate of sale on the property under
 37 IC 6-1.1-24-6.1 or IC 6-1.1-24-6.8, or with respect to penalties
 38 described in section 4(j) of this chapter, all taxes and special
 39 assessments, penalties, and costs have been paid.
- 40 (4) The notices required by this section and section 4.5 of this
 41 chapter have been given.
- 42 (5) The petitioner has complied with all the provisions of law



- 1 entitling the petitioner to a deed.
- 2 The county auditor shall execute deeds issued under this subsection in
- 3 the name of the state under the county auditor's name. If a certificate of
- 4 sale is lost before the execution of a deed, the county auditor shall issue
- 5 a replacement certificate if the county auditor is satisfied that the
- 6 original certificate existed.
- 7 (g) Upon application by the grantee of a valid tax deed in the same
- 8 court in which the judgment of sale was entered, the court shall enter
- 9 an order to place the grantee of a valid tax deed in possession of the
- 10 real estate. The court may enter any orders and grant any relief that is
- 11 necessary or desirable to place or maintain the grantee of a valid tax
- 12 deed in possession of the real estate.
- 13 (h) Except as provided in subsections (i) and (j), if:
- 14 (1) the verified petition referred to in subsection (a) is timely
- 15 filed; and
- 16 (2) the court refuses to enter an order directing the county auditor
- 17 to execute and deliver the tax deed because of the failure of the
- 18 petitioner under subsection (a) to fulfill the notice requirement of
- 19 subsection (a);
- 20 the court shall order the return of the amount, if any, by which the
- 21 purchase price exceeds the minimum bid on the property under
- 22 IC 6-1.1-24-5 minus a penalty of twenty-five percent (25%) of that
- 23 excess. The petitioner is prohibited from participating in any manner
- 24 in the next succeeding tax sale in the county under IC 6-1.1-24. The
- 25 county auditor shall deposit penalties paid under this subsection in the
- 26 county general fund.
- 27 (i) Notwithstanding subsection (h), in all cases in which:
- 28 (1) the verified petition referred to in subsection (a) is timely
- 29 filed;
- 30 (2) the petitioner under subsection (a) has made a bona fide
- 31 attempt to comply with the statutory requirements under
- 32 subsection (f) for the issuance of the tax deed but has failed to
- 33 comply with these requirements;
- 34 (3) the court refuses to enter an order directing the county auditor
- 35 to execute and deliver the tax deed because of the failure to
- 36 comply with these requirements; and
- 37 (4) the purchaser, the purchaser's successors or assignees, or the
- 38 purchaser of the certificate of sale under IC 6-1.1-24 files a claim
- 39 with the county auditor for refund not later than thirty (30) days
- 40 after the entry of the order of the court refusing to direct the
- 41 county auditor to execute and deliver the tax deed;
- 42 the county auditor shall not execute the deed but shall refund the



1 purchase money minus a penalty of twenty-five percent (25%) of the
 2 purchase money from the county treasury to the purchaser, the
 3 purchaser's successors or assignees, or the purchaser of the certificate
 4 of sale under IC 6-1.1-24. The county auditor shall deposit penalties
 5 paid under this subsection in the county general fund. All the
 6 delinquent taxes and special assessments shall then be reinstated and
 7 recharged to the tax duplicate and collected in the same manner as if
 8 the property had not been offered for sale. The tract or item of real
 9 property, if it is then eligible for sale under IC 6-1.1-24, shall be placed
 10 on the delinquent list as an initial offering under IC 6-1.1-24.

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

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

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

- 27 (1) the regularity of the sale of the real property described in the
 28 deed;
- 29 (2) the regularity of all proper proceedings; and
- 30 (3) valid title in fee simple in the grantee of the deed.

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

35 SECTION 5. IC 6-1.1-25-8 IS AMENDED TO READ AS
 36 FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 8. (a) Each county
 37 auditor shall maintain a tax sale record on the form prescribed by the
 38 state board of accounts. The record shall contain:

- 39 (1) a description of each parcel of real property:
 - 40 (A) that is sold under IC 6-1.1-24;
 - 41 (B) on which a county acquires a lien under IC 6-1.1-24-6; or
 - 42 (C) for which a certificate of sale is purchased under



- 1 IC 6-1.1-24; or
 2 **(D) for which a certificate of sale is assigned under**
 3 **IC 6-1.1-24-9.**
 4 (2) the name of the owner of the real property at the time of the:
 5 (A) sale;
 6 (B) lien acquisition; or
 7 (C) certificate of sale purchase; or
 8 **(D) assignment of the certificate of sale under**
 9 **IC 6-1.1-24-9.**
 10 (3) the date of the:
 11 (A) sale;
 12 (B) lien acquisition; or
 13 (C) certificate of sale purchase; or
 14 **(D) assignment of the certificate of sale under**
 15 **IC 6-1.1-24-9.**
 16 (4) the name and mailing address of the:
 17 (A) purchaser of the property and the purchaser's assignee; or
 18 (B) purchaser of the certificate of sale; or
 19 **(C) assignee of the certificate of sale under IC 6-1.1-24-9.**
 20 (5) the amount of the minimum bid;
 21 (6) the amount for which the:
 22 (A) real property; or
 23 (B) certificate of sale;
 24 is sold;
 25 (7) the amount of any taxes paid by the:
 26 (A) purchaser of the real property or the purchaser's assignee;
 27 or
 28 (B) purchaser of the certificate of sale;
 29 and the date of the payment;
 30 (8) the amount of any costs certified to the county auditor under
 31 section 2(e) of this chapter and the date of the certification;
 32 (9) the name of the person, if any, who redeems the property;
 33 (10) the date of redemption;
 34 (11) the amount for which the property is redeemed;
 35 (12) the date a deed, if any, to the real property is executed; and
 36 (13) the name of the grantee in the deed.
 37 **(b) After January 1, 2023, the information described in**
 38 **subsection (a)(1) through (a)(5) shall be made available online not**
 39 **later than five (5) days after:**
 40 **(1) a parcel of real property is sold under IC 6-1.1-24; or**
 41 **(2) the county acquires a lien on a parcel of property under**
 42 **IC 6-1.1-24-6.**



1 **(c) The information described in subsection (b) shall be made**
2 **available on:**
3 **(1) the website of the county or the county auditor for not less**
4 **than five (5) years; or**
5 **(2) a website hosted by the county vendor that is responsible**
6 **for maintaining the information described in subsection (a)(1)**
7 **through (a)(5) for not less than ten (10) years.**
8 **(d) If the information described in subsection (a)(1) through**
9 **(a)(5) is made available on the website of a county vendor under**
10 **subsection (c)(2), a link to the website hosted by the county vendor**
11 **shall be made available on the website of the county or the county**
12 **auditor.**
13 **(e) A county is not liable for an act or omission under this**
14 **section.**
15 SECTION 6. IC 34-30-2.1-55.5 IS ADDED TO THE INDIANA
16 CODE AS A NEW SECTION TO READ AS FOLLOWS
17 [EFFECTIVE JULY 1, 2023]: **Sec. 55.5. IC 6-1.1-25-8 (Concerning**
18 **an act or omission of a county related to publishing certain**
19 **information of a tax sale record on a website).**



COMMITTEE REPORT

Madam President: The Senate Committee on Local Government, to which was referred Senate Bill No. 156, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 3, delete lines 32 through 42, begin a new paragraph and insert:

"SECTION 2. IC 6-1.1-24-9, AS AMENDED BY P.L.66-2021, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 9. (a) Immediately after a tax sale purchaser pays the bid, as evidenced by the receipt of the county treasurer, or immediately after the county acquires a lien under section 6 of this chapter, the county auditor shall deliver a certificate of sale to the purchaser or to the county or to the city. The certificate shall be signed by the auditor and registered in the auditor's office. The certificate shall contain:

- (1) a description of real property that corresponds to the description used on the notice of sale;
- (2) the name of:
 - (A) the owner of record at the time of the sale of real property with a single owner; or
 - (B) at least one (1) of the owners of real property with multiple owners;
- (3) the mailing address of the owner of the real property sold as indicated in the records of the county auditor;
- (4) the name **and mailing address** of the purchaser;
- (5) the date of sale;
- (6) the amount for which the real property was sold;
- (7) the amount of the minimum bid for which the tract or real property was offered at the time of sale as required by section 5 of this chapter;
- (8) the date when the period of redemption specified in IC 6-1.1-25-4 will expire;
- (9) the court cause number under which judgment was obtained; and
- (10) the street address, if any, or common description of the real property.

(b) When a certificate of sale is issued under this section, the purchaser acquires a lien against the real property for the entire amount paid. The lien of the purchaser is superior to all liens against the real property which exist at the time the certificate is issued.



(c) A certificate of sale is assignable. **However, a purchaser who acquires a certificate of sale may not assign the certificate of sale to a person who was not eligible under section 5.1, 5.3, or 5.4 of this chapter to bid on or purchase real property at a tax sale held under section 5 or 6.1 of this chapter until the person satisfies the eligibility requirements as determined by the county auditor. In addition to the prohibition on the assignment of a tax sale certificate to a person described in section 5.1, 5.3, or 5.4 of this chapter until the person satisfies the eligibility requirements as determined by the county auditor,** a county legislative body may adopt an ordinance **further** prohibiting the assignment of a certificate of sale acquired at a treasurer's sale (pursuant to section 5 of this chapter) or at a county executive's tax sale (pursuant to section 6.1 of this chapter) prior to the issuance of a tax deed for the real property by the county auditor.

(d) An assignment not prohibited by an ordinance adopted under this subsection (c) is not valid unless it is the county auditor first determines the person is eligible to receive the assignment. If the county auditor determines the person is eligible to receive the assignment, the following requirements apply:

- (1) The assignment must be** acknowledged before an officer authorized to take acknowledgments of deeds. ~~and~~
- (2) The assignment must be** registered in the office of the county auditor **and noted in the county auditor's tax sale record under IC 6-1.1-25-8.**

When a certificate of sale is assigned, the assignee acquires the same rights and obligations that the original purchaser acquired.

~~(d)~~ **(e)** Subject to IC 36-1-11-8, the county executive may assign a certificate of sale held in the name of the county executive to any political subdivision. If an assignment is made under this subsection:

- (1) the period of redemption of the real property under IC 6-1.1-25 is one hundred twenty (120) days after the date of the assignment; and
- (2) notwithstanding IC 6-1.1-25-4.5(a) through IC 6-1.1-25-4.5(c), the assignee must transmit the notices required under IC 6-1.1-25-4.5 not later than ninety (90) days after the date of the assignment.

If the real property is not redeemed during the period of redemption, the assignee may petition the court for a tax deed under IC 6-1.1-25-4.6 not later than ninety (90) days after the expiration of the period of redemption."

Delete pages 4 through 6.



Page 7, delete lines 1 through 41.

Page 8, line 10, delete "IC 6-1.1-24-9(g)" and insert "**IC 6-1.1-24-9(e)**".

Page 11, delete line 28.

Page 11, line 29, delete "(7)" and insert "(6)".

Page 14, line 14, after "8." insert "(a)".

Page 15, after line 14, begin a new paragraph and insert:

"(b) The county auditor shall cause the information described in subsection (a)(1) through (a)(3) to be listed on the county website or a link to the website of the county's contractor and made available to the public. The information required to be listed by this subsection shall remain on the county's website or a link to the website of the county's contractor for ten (10) years."

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to SB 156 as introduced.)

BUCK, Chairperson

Committee Vote: Yeas 10, Nays 0.

COMMITTEE REPORT

Mr. Speaker: Your Committee on Judiciary, to which was referred Senate Bill 156, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 12, delete lines 37 through 42, begin a new paragraph and insert:

"(b) After January 1, 2023, the information described in subsection (a)(1) through (a)(5) shall be made available online not later than five (5) days after:

- (1) a parcel of real property is sold under IC 6-1.1-24; or**
- (2) the county acquires a lien on a parcel of property under IC 6-1.1-24-6.**

(c) The information described in subsection (b) shall be made available on:

- (1) the website of the county or the county auditor for not less than five (5) years; or**
- (2) a website hosted by the county vendor that is responsible**

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for maintaining the information described in subsection (a)(1) through (a)(5) for not less than ten (10) years.

(d) If the information described in subsection (a)(1) through (a)(5) is made available on the website of a county vendor under subsection (c)(2), a link to the website hosted by the county vendor shall be made available on the website of the county or the county auditor.

(e) A county is not liable for an act or omission under this section.

SECTION 6. IC 34-30-2.1-55.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: **Sec. 55.5. IC 6-1.1-25-8 (Concerning an act or omission of a county related to publishing certain information of a tax sale record on a website)."**

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to SB 156 as printed February 7, 2023.)

TORR

Committee Vote: yeas 11, nays 0.

