

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 2017 Regular Session of the General Assembly.

SENATE ENROLLED ACT No. 296

AN ACT to amend the Indiana Code concerning taxation.

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

SECTION 1. IC 6-1.1-23.9 IS ADDED TO THE INDIANA CODE AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]:

Chapter 23.9. Definitions Applicable to Chapters 24, 24.5, and 25

Sec. 1. Except as otherwise provided, the definitions in this chapter apply throughout IC 6-1.1-24, IC 6-1.1-24.5, and IC 6-1.1-25.

Sec. 1. "County executive" means the following:

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

Sec. 2. "Necessary repairs" means repairs or abatements of a vacant or abandoned property that are determined by an enforcement authority to be necessary under IC 36-7-9.

Sec. 3. "Substantial property interest of public record" means title to or interest in a tract possessed by a person and recorded in the office of a county recorder or available for public inspection in the office of a circuit court clerk no later than the hour and date a sale is scheduled to commence under IC 6-1.1-24. The term does not include a lien held by the state or a political subdivision.

SEA 296



SECTION 2. IC 6-1.1-24-1.4 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: **Sec. 1.4. (a) This section applies to real property that is on an executive's certified list of vacant and abandoned property under section 1.5(a) of this chapter.**

(b) The executive of a county, city, or town may submit to the county auditor copies of one (1) or more orders for necessary repairs for any property on the executive's certified list of vacant or abandoned property to be included with the notice required under section 1.5 of this chapter, section 2.3 of this chapter, or IC 36-7-36.

(c) An executive of a county, city, or town that submits orders for necessary repairs to the county auditor under subsection (b) shall make information about the necessary repairs available to the public, upon request or otherwise, at least forty (40) days before the sale conducted under section 1.5 of this chapter.

(d) If the executive of a county, city, or town submits a copy of an order for necessary repairs for a vacant or abandoned property to the county auditor under subsection (b) and makes the information about the necessary repairs available to the public under subsection (c), a successful bidder for the vacant or abandoned property at a tax sale conducted under section 1.5 of this chapter takes the successful bidder's interest in the vacant or abandoned property subject to the order for necessary repairs for the vacant or abandoned property.

(e) If a tax deed for a vacant or abandoned property has been issued to a successful bidder under section 1.5 of this chapter and there is an order for necessary repairs for the vacant or abandoned property to which subsection (d) applies, the enforcement authority with jurisdiction may enforce the order for necessary repairs under IC 36-7-9 against the successful bidder.

SECTION 3. IC 6-1.1-24-1.5, AS AMENDED BY P.L.187-2016, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: **Sec. 1.5. (a) As used in this chapter and IC 6-1.1-25, "county executive" means the following:**

(1) In a county not containing a consolidated city, the county executive or the county executive's designee.

(2) In a county containing a consolidated city, the executive of the consolidated city.

(b) (a) If:

(1) any property taxes or special assessments from the prior year's fall installment or before are delinquent on real property as



determined under IC 6-1.1-37-10; and

(2) an order from a court or a determination of a hearing authority has been obtained under IC 36-7-37 that the real property is vacant or abandoned;

the executive of the county, city, or town may, after providing either the notice required by IC 36-7-37 or section 2.3 of this chapter, certify a list of vacant or abandoned property to the county auditor **and attach copies of any orders for necessary repairs for any properties on the list.** This list **and the attached copies of orders for necessary repairs** must be delivered to the county auditor not later than fifty-one (51) days after the first tax payment due date each calendar year.

~~(e)~~ **(b)** Upon receiving lists described in subsection ~~(b)~~, **(a)**, the county auditor shall do all the following:

- (1) Prepare a combined list of the properties certified by the executive of the county, city, or town.
- (2) Delete any property described in that list from the delinquent tax list prepared under section 1 of this chapter.
- (3) Provide public notice of the sale of the properties under subsection ~~(d)~~ **(c)** at least thirty (30) days before the date of the sale, which shall be published in accordance with IC 5-3-1, and post a copy of the notice at a public place of posting in the county courthouse or in another public county building at least twenty-one (21) days before the date of sale.
- (4) Certify to the county treasurer that the real property is to be sold at auction under this chapter as required by section ~~5(j)~~ **5(h)** of this chapter.
- (5) Issue a deed to the real property that conveys a fee simple interest to the highest bidder as long as the bid is at least the minimum bid specified in this section.

The minimum bid for a property at the auction under this section is the proportionate share of the actual costs incurred by the county in conducting the sale. Any amount collected from the sale of all properties under this section above the total minimum bids shall first be used to pay the costs of the county, city, or town that certified the property vacant or abandoned for title search and court proceedings. Any amount remaining from the sale shall be certified by the county treasurer to the county auditor for distribution to other taxing units during settlement.

~~(d)~~ **(c)** Notice of the sale under this section must contain the following:

- (1) A list of real property eligible for sale under this chapter.
- (2) A statement that:

SEA 296



(A) the real property included in the list will be sold at public auction to the highest bidder;

(B) the county auditor will issue a deed to the real property that conveys a fee simple interest to the highest bidder that bids at least the minimum bid; and

(C) the owner will have no right to redeem the real property after the date of the sale.

A deed issued under this subdivision to the highest bidder conveys the same fee simple interest in the real property as a deed issued under IC 6-1.1-25.

(3) A statement that the real property will not be sold for less than an amount equal to actual proportionate costs incurred by the county that are directly attributable to the abandoned property sale.

(4) A statement for informational purposes only, **of describing for each item of real property on the list:**

(A) the location of ~~each~~ **the** item of real property by key number, if any, and street address, if any, or a common description of the property other than a legal description;

(B) **whether there are one (1) or more orders to make necessary repairs on the real property; and**

(C) **where information can be found regarding the orders to make necessary repairs for the real property, if any.**

The township assessor, or the county assessor if there is no township assessor for the township, upon written request from the county auditor, shall provide the information to be in the notice required by this subsection. A misstatement in the key number or street address does not invalidate an otherwise valid sale.

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

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

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

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

~~(e)~~ **(d)** For properties that are not sold when initially offered for sale under this section, the county auditor may omit from the notice the descriptions of the tracts or items of real property specified in



~~subsections (d)(1)~~ **subsection (c)(1)** and ~~(d)(4)~~ **(c)(4)** for those properties that are to be offered again at subsequent sales under this section if:

- (1) the county auditor includes in the notice a statement that descriptions of those tracts or items of real property are available on the Internet web site of the county government or the county government's contractor and the information may be obtained in an alternative form from the county auditor upon request; and
- (2) the descriptions of those tracts or items of real property eligible for sale a second or subsequent time under this section are made available on the Internet web site of the county government or the county government's contractor and may be obtained from the county auditor in an alternative form upon request in accordance with section 3.4 of this chapter.

SECTION 4. IC 6-1.1-24-1.9 IS REPEALED [EFFECTIVE JULY 1, 2018]. ~~Sec. 1.9: As used in this chapter and IC 6-1.1-25, "substantial property interest of public record" means title to or interest in a tract possessed by a person and recorded in the office of a county recorder or available for public inspection in the office of a circuit court clerk no later than the hour and date the sale is scheduled to commence under this chapter. The term does not include a lien held by the state or a political subdivision.~~

SECTION 5. IC 6-1.1-24.5-1, AS ADDED BY P.L.236-2015, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 1. The following definitions apply throughout this chapter:

- (1) "Group of affiliated persons" means a group of persons in which each person of the group has a relationship that is described in Section 267(b) of the Internal Revenue Code with at least one (1) other person of the group.
- (2) "Person" means an individual, a corporation, a limited liability company, a partnership, or other legal entity.
- (3) "Substantial property interest of public record" has the meaning set forth in ~~IC 6-1.1-24-1.9~~.



President of the Senate

President Pro Tempore

Speaker of the House of Representatives

Governor of the State of Indiana

Date: _____ Time: _____

SEA 296

