

# SENATE BILL No. 303

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-1.1-24-9.

**Synopsis:** Tax sales. Adds language requiring that a tax sale certificate delivered to a purchaser, including an assignment of a purchaser's tax sale certificate, be recorded in the county recorder's office.

**Effective:** July 1, 2022.

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## Niemeyer

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January 10, 2022, read first time and referred to Committee on Local Government.

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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 BILL No. 303

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 6-1.1-24-9, AS AMENDED BY P.L.66-2021,  
2 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 JULY 1, 2022]: Sec. 9. (a) Immediately after a tax sale purchaser pays  
4 the bid, as evidenced by the receipt of the county treasurer, or  
5 immediately after the county acquires a lien under section 6 of this  
6 chapter, the county auditor shall deliver a certificate of sale to the  
7 purchaser or to the county or to the city. The certificate shall be signed  
8 by the auditor, ~~and~~ registered in the auditor's office, **and recorded in**  
9 **the county recorder's office.** The certificate shall contain:  
10 (1) a description of real property that corresponds to the  
11 description used on the notice of sale;  
12 (2) the name of:  
13 (A) the owner of record at the time of the sale of real property  
14 with a single owner; or  
15 (B) at least one (1) of the owners of real property with multiple  
16 owners;  
17 (3) the mailing address of the owner of the real property sold as



- 1 indicated in the records of the county auditor;  
 2 (4) the name of the purchaser;  
 3 (5) the date of sale;  
 4 (6) the amount for which the real property was sold;  
 5 (7) the amount of the minimum bid for which the tract or real  
 6 property was offered at the time of sale as required by section 5  
 7 of this chapter;  
 8 (8) the date when the period of redemption specified in  
 9 IC 6-1.1-25-4 will expire;  
 10 (9) the court cause number under which judgment was obtained;  
 11 and  
 12 (10) the street address, if any, or common description of the real  
 13 property.
- 14 (b) When a certificate of sale is issued under this section, the  
 15 purchaser acquires a lien against the real property for the entire amount  
 16 paid. The lien of the purchaser is superior to all liens against the real  
 17 property which exist at the time the certificate is issued.
- 18 (c) A certificate of sale is assignable. A county legislative body may  
 19 adopt an ordinance prohibiting the assignment of a certificate of sale  
 20 acquired at a treasurer's sale (pursuant to section 5 of this chapter) or  
 21 at a county executive's tax sale (pursuant to section 6.1 of this chapter)  
 22 prior to the issuance of a tax deed for the real property by the county  
 23 auditor. An assignment not prohibited by an ordinance adopted under  
 24 this subsection is not valid unless it is acknowledged before an officer  
 25 authorized to take acknowledgments of deeds, ~~and~~ registered in the  
 26 office of the county auditor, **and recorded in the county recorder's**  
 27 **office**. When a certificate of sale is assigned, the assignee acquires the  
 28 same rights and obligations that the original purchaser acquired.
- 29 (d) Subject to IC 36-1-11-8, the county executive may assign a  
 30 certificate of sale held in the name of the county executive to any  
 31 political subdivision. If an assignment is made under this subsection:  
 32 (1) the period of redemption of the real property under  
 33 IC 6-1.1-25 is one hundred twenty (120) days after the date of the  
 34 assignment; and  
 35 (2) notwithstanding IC 6-1.1-25-4.5(a) through  
 36 IC 6-1.1-25-4.5(c), the assignee must transmit the notices  
 37 required under IC 6-1.1-25-4.5 not later than ninety (90) days  
 38 after the date of the assignment.
- 39 If the real property is not redeemed during the period of redemption,  
 40 the assignee may petition the court for a tax deed under IC 6-1.1-25-4.6  
 41 not later than ninety (90) days after the expiration of the period of  
 42 redemption.

