

# SENATE BILL No. 422

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 4-6-12; IC 6-1.1; IC 32-29-7-3.

**Synopsis:** Abandoned housing. Requires the attorney general to establish and maintain a tax sale blight registry of all persons ineligible to participate in the tax sale. Reduces the redemption period for certain properties sold at the tax sale to 180 days. Provides that properties certified as vacant or abandoned may be sold outright at the tax sale. Prohibits foreign business associations that have not registered with the secretary of state from participating in the tax sale. Requires persons who purchase a property or certificate at a tax sale to reimburse the county for the costs of a title search. Permits a county to establish a paddle fee for persons who attend the tax sale. Requires the sheriff to notify the owner of a foreclosed property being sold at auction if the sale is canceled.

**Effective:** July 1, 2014.

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## Merritt

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January 14, 2014, read first time and referred to Committee on Local Government.

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Second Regular Session 118th General Assembly (2014)

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 2013 Regular Session and 2013 First Regular Technical Session of the General Assembly.

## SENATE BILL No. 422

A BILL FOR AN ACT to amend the Indiana Code concerning state and local administration.

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

- 1 SECTION 1. IC 4-6-12-2 IS AMENDED TO READ AS FOLLOWS
- 2 [EFFECTIVE JULY 1, 2014]: Sec. 2. The attorney general shall
- 3 establish a homeowner protection unit to enforce IC 24-9, **to operate**
- 4 **the tax sale blight registry**, and to carry out this chapter.
- 5 SECTION 2. IC 4-6-12-3, AS AMENDED BY P.L.231-2013,
- 6 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 7 JULY 1, 2014]: Sec. 3. (a) ~~Beginning July 1, 2005~~, The unit shall do
- 8 the following:
- 9 (1) Investigate deceptive acts in connection with mortgage
- 10 lending.
- 11 (2) Investigate violations of IC 24-9.
- 12 (3) Institute appropriate administrative and civil actions to
- 13 redress:
- 14 (A) deceptive acts in connection with mortgage lending; and
- 15 (B) violations of IC 24-5-0.5 and IC 24-9.
- 16 (4) Cooperate with federal, state, and local law enforcement



1 agencies in the investigation of the following:

2 (A) Deceptive acts in connection with mortgage lending.

3 (B) Criminal violations involving deceptive acts in connection  
4 with mortgage lending.

5 (C) Violations of IC 24-5-0.5 and IC 24-9.

6 (D) Violations of:

7 (i) the federal Truth in Lending Act (15 U.S.C. 1601 et  
8 seq.);

9 (ii) the Real Estate Settlement Procedures Act (12 U.S.C.  
10 2601 et seq.); and

11 (iii) any other federal laws or regulations concerning  
12 mortgage lending.

13 To the extent authorized by federal law, the unit may enforce  
14 compliance with the federal statutes or regulations described  
15 in this clause or refer suspected violations of the statutes or  
16 regulations to the appropriate federal regulatory agencies.

17 (5) Enforce violations of IC 32-25.5-3 by homeowners  
18 associations.

19 **(6) Beginning July 1, 2015, operate and maintain the tax sale  
20 blight registry established by section 3.6 of this chapter.**

21 (b) The attorney general shall adopt rules under IC 4-22-2 to the  
22 extent necessary to organize the unit.

23 SECTION 3. IC 4-6-12-3.6 IS ADDED TO THE INDIANA CODE  
24 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
25 1, 2014]: **Sec. 3.6. (a) Beginning July 1, 2015, the unit shall establish  
26 a registry of persons described in IC 6-1.1-24-5.3 who are  
27 prohibited from purchasing certain properties at a tax sale.**

28 **(b) The registry described in subsection (a) is named the tax sale  
29 blight registry.**

30 **(c) The tax sale blight registry:**

31 **(1) shall be made available in an electronic format or over the  
32 Internet to county officials responsible for conducting tax  
33 sales to ensure that persons not permitted to participate in the  
34 tax sale are excluded; and**

35 **(2) may be made available to the public in a form to be  
36 determined by the attorney general; however, confidential  
37 information, if any, must be excluded.**

38 **(d) Notwithstanding subsection (c)(2), information contained in  
39 the tax sale blight registry that is not otherwise confidential is a  
40 public record for purposes of IC 5-14-3.**

41 SECTION 4. IC 4-6-12-4, AS AMENDED BY P.L.1-2007,  
42 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



1 JULY 1, 2014]: Sec. 4. (a) The following may cooperate with the unit  
2 to implement this chapter:

- 3 (1) The Indiana professional licensing agency and the appropriate  
4 licensing boards with respect to persons licensed under IC 25.  
5 (2) The department of financial institutions.  
6 (3) The department of insurance with respect to the sale of  
7 insurance in connection with mortgage lending.  
8 (4) The securities division of the office of the secretary of state.  
9 (5) The supreme court disciplinary commission with respect to  
10 attorney misconduct.  
11 (6) The Indiana housing and community development authority.  
12 (7) The department of state revenue.  
13 (8) The state police department.  
14 (9) A prosecuting attorney.  
15 (10) Local law enforcement agencies.  
16 (11) The lieutenant governor.  
17 **(12) The county auditor.**  
18 **(13) The county treasurer.**  
19 **(14) The county recorder.**

20 (b) Notwithstanding IC 5-14-3, the entities listed in subsection (a)  
21 may share information with the unit.

22 SECTION 5. IC 6-1.1-24-2, AS AMENDED BY P.L.56-2012,  
23 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
24 JULY 1, 2014]: Sec. 2. (a) In addition to the delinquency list required  
25 under section 1 of this chapter, each county auditor shall prepare a  
26 notice. The notice shall contain the following:

- 27 (1) A list of tracts or real property eligible for sale under this  
28 chapter, **with those tracts or real property that have been**  
29 **certified as vacant or abandoned under section 1 of this**  
30 **chapter clearly indicated.**  
31 (2) A statement that the tracts or real property included in the list  
32 will be sold at public auction to the highest bidder, subject to the  
33 right of redemption, **and a statement that there is no right of**  
34 **redemption for those tracts or real property that have been**  
35 **certified as vacant or abandoned under section 1 of this**  
36 **chapter.**  
37 (3) A statement that the tracts or real property will not be sold for  
38 an amount which is less than the sum of:  
39 (A) the delinquent taxes and special assessments on each tract  
40 or item of real property;  
41 (B) the taxes and special assessments on each tract or item of  
42 real property that are due and payable in the year of the sale,



- 1 whether or not they are delinquent;  
 2 (C) all penalties due on the delinquencies;  
 3 (D) an amount prescribed by the county auditor that equals the  
 4 sum of:  
 5 (i) the greater of twenty-five dollars (\$25) or postage and  
 6 publication costs; and  
 7 (ii) any other actual costs, **including the cost of conducting**  
 8 **a title search**, incurred by the county that are directly  
 9 attributable to the tax sale; and  
 10 (E) any unpaid costs due under subsection (b) from a prior tax  
 11 sale.  
 12 (4) A statement that a person redeeming each tract or item of real  
 13 property after the sale must pay:  
 14 (A) one hundred ten percent (110%) of the amount of the  
 15 minimum bid for which the tract or item of real property was  
 16 offered at the time of sale; ~~if the tract or item of real property~~  
 17 ~~is redeemed not more than six (6) months after the date of~~  
 18 ~~sale;~~  
 19 ~~(B) one hundred fifteen percent (115%) of the amount of the~~  
 20 ~~minimum bid for which the tract or item of real property was~~  
 21 ~~offered at the time of sale if the tract or item of real property~~  
 22 ~~is redeemed more than six (6) months after the date of sale;~~  
 23 ~~(C) (B) the amount by which the purchase price exceeds the~~  
 24 ~~minimum bid on the tract or item of real property plus ten~~  
 25 ~~percent (10%) per annum on the amount by which the~~  
 26 ~~purchase price exceeds the minimum bid; and~~  
 27 ~~(D) (C) all taxes and special assessments on the tract or item~~  
 28 ~~of real property paid by the purchaser after the tax sale plus~~  
 29 ~~interest at the rate of ten percent (10%) per annum on the~~  
 30 ~~amount of taxes and special assessments paid by the purchaser~~  
 31 ~~on the redeemed property.~~  
 32 (5) A statement for informational purposes only, of the location  
 33 of each tract or item of real property by key number, if any, and  
 34 street address, if any, or a common description of the property  
 35 other than a legal description. The township assessor, or the  
 36 county assessor if there is no township assessor for the township,  
 37 upon written request from the county auditor, shall provide the  
 38 information to be in the notice required by this subsection. A  
 39 misstatement in the key number or street address does not  
 40 invalidate an otherwise valid sale.  
 41 (6) A statement that the county does not warrant the accuracy of  
 42 the street address or common description of the property.



- 1 (7) A statement indicating:  
2 (A) the name of the owner of each tract or item of real  
3 property with a single owner; or  
4 (B) the name of at least one (1) of the owners of each tract or  
5 item of real property with multiple owners.
- 6 (8) A statement of the procedure to be followed for obtaining or  
7 objecting to a judgment and order of sale, that must include the  
8 following:  
9 (A) A statement:  
10 (i) that the county auditor and county treasurer will apply on  
11 or after a date designated in the notice for a court judgment  
12 against the tracts or real property for an amount that is not  
13 less than the amount set under subdivision (3), and for an  
14 order to sell the tracts or real property at public auction to  
15 the highest bidder, subject to the right of redemption; and  
16 (ii) indicating the date when the period of redemption  
17 specified in IC 6-1.1-25-4 will expire, **if applicable**.
- 18 (B) A statement that any defense to the application for  
19 judgment must be:  
20 (i) filed with the court; and  
21 (ii) served on the county auditor and the county treasurer;  
22 before the date designated as the earliest date on which the  
23 application for judgment may be filed.
- 24 (C) A statement that the county auditor and the county  
25 treasurer are entitled to receive all pleadings, motions,  
26 petitions, and other filings related to the defense to the  
27 application for judgment.
- 28 (D) A statement that the court will set a date for a hearing at  
29 least seven (7) days before the advertised date and that the  
30 court will determine any defenses to the application for  
31 judgment at the hearing.
- 32 (9) A statement that the sale will be conducted at a place  
33 designated in the notice and that the sale will continue until all  
34 tracts and real property have been offered for sale.
- 35 (10) A statement that the sale will take place at the times and  
36 dates designated in the notice. Whenever the public auction is to  
37 be conducted as an electronic sale, the notice must include a  
38 statement indicating that the public auction will be conducted as  
39 an electronic sale and a description of the procedures that must be  
40 followed to participate in the electronic sale.
- 41 (11) A statement that a person redeeming each tract or item after  
42 the sale must pay the costs described in IC 6-1.1-25-2(e).



1 (12) If a county auditor and county treasurer have entered into an  
2 agreement under IC 6-1.1-25-4.7, a statement that the county  
3 auditor will perform the duties of the notification and title search  
4 under IC 6-1.1-25-4.5 and the notification and petition to the  
5 court for the tax deed under IC 6-1.1-25-4.6.

6 (13) A statement that, if the tract or item of real property is sold  
7 for an amount more than the minimum bid and the property is not  
8 redeemed, the owner of record of the tract or item of real property  
9 who is divested of ownership at the time the tax deed is issued  
10 may have a right to the tax sale surplus.

11 (14) If a determination has been made under subsection (d), a  
12 statement that tracts or items will be sold together.

13 (15) With respect to a tract or an item of real property that is  
14 subject to sale under this chapter after June 30, 2012, and before  
15 July 1, 2013, a statement declaring whether an ordinance adopted  
16 under IC 6-1.1-37-10.1 is in effect in the county and, if  
17 applicable, an explanation of the circumstances in which penalties  
18 on the delinquent taxes and special assessments will be waived.

19 (b) If within sixty (60) days before the date of the tax sale the county  
20 incurs costs set under subsection (a)(3)(D) and those costs are not paid,  
21 the county auditor shall enter the amount of costs that remain unpaid  
22 upon the tax duplicate of the property for which the costs were set. The  
23 county treasurer shall mail notice of unpaid costs entered upon a tax  
24 duplicate under this subsection to the owner of the property identified  
25 in the tax duplicate.

26 (c) The amount of unpaid costs entered upon a tax duplicate under  
27 subsection (b) must be paid no later than the date upon which the next  
28 installment of real estate taxes for the property is due. Unpaid costs  
29 entered upon a tax duplicate under subsection (b) are a lien against the  
30 property described in the tax duplicate, and amounts remaining unpaid  
31 on the date the next installment of real estate taxes is due may be  
32 collected in the same manner that delinquent property taxes are  
33 collected.

34 (d) The county auditor and county treasurer may establish the  
35 condition that a tract or item will be sold and may be redeemed under  
36 this chapter only if the tract or item is sold or redeemed together with  
37 one (1) or more other tracts or items. Property may be sold together  
38 only if the tract or item is owned by the same person.

39 SECTION 6. IC 6-1.1-24-2.2, AS AMENDED BY P.L.169-2006,  
40 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
41 JULY 1, 2014]: Sec. 2.2. Whenever a notice required under section 2  
42 of this chapter includes real property on the list prepared under section



1 1(a)(2) or 1.5(d) of this chapter, the notice must also contain a  
2 statement that:

3 (1) the property is on the alternate list prepared under section  
4 1(a)(2) or 1.5(d) of this chapter;

5 **(2) if the property is on the list prepared under section 1(a)(2)**  
6 **of this chapter, there is no redemption period and the county**  
7 **auditor shall execute and deliver a deed for the property to a**  
8 **person who places a bid for at least the amount required**  
9 **under section 5 of this chapter;**

10 **(3) if the property is on the list prepared under section 1.5(d) of**  
11 **this chapter and** is not redeemed within one hundred twenty  
12 (120) days after the date of sale, the county auditor shall execute  
13 and deliver a deed for the property to the purchaser or purchaser's  
14 assignee; and

15 ~~(3)~~ **(4) if the property is offered for sale and a bid is not received**  
16 **for at least the amount required under section 5 of this chapter,**  
17 **the county auditor may execute and deliver a deed for the property**  
18 **to the county executive, subject to IC 6-1.1-25.**

19 SECTION 7. IC 6-1.1-24-5.4 IS ADDED TO THE INDIANA  
20 CODE AS A NEW SECTION TO READ AS FOLLOWS  
21 [EFFECTIVE JULY 1, 2014]: **Sec. 5.4. (a) This section applies to the**  
22 **following:**

23 **(1) A foreign business association that:**

24 **(A) has not obtained a certificate of authority from, or**  
25 **registered with, the secretary of state in accordance with**  
26 **the procedures described in IC 23, as applicable; or**

27 **(B) has obtained a certificate of authority from, or**  
28 **registered with, the secretary of state in accordance with**  
29 **the procedures described in IC 23, as applicable, but is not**  
30 **in good standing in Indiana as determined by the secretary**  
31 **of state.**

32 **(2) A person who is an agent of a person described in this**  
33 **subsection.**

34 **(b) As used in this section, "foreign business association" means**  
35 **a corporation, professional corporation, nonprofit corporation,**  
36 **limited liability company, partnership, or limited partnership that**  
37 **is organized under the laws of another state or another country.**

38 **(c) A person subject to this section may not purchase a tract**  
39 **offered for sale under section 5 or 6.1 of this chapter. However, this**  
40 **section does not prohibit a person from bidding on a tract that is**  
41 **owned by the person and offered for sale under section 5 of this**  
42 **chapter.**





1           **(d) If a person purchases a tract that the person was not eligible**  
 2 **to purchase under this section, the sale of the property is subject to**  
 3 **forfeiture. If the county treasurer determines or is notified not**  
 4 **more than six (6) months after the date of the sale that the sale of**  
 5 **the property should be forfeited under this section, the county**  
 6 **treasurer shall:**

7           **(1) notify the person in writing that the sale is subject to**  
 8 **forfeiture within thirty (30) days of the notice if:**

9           **(A) the person does not obtain a certificate of authority, or**  
 10 **register with, the secretary of state in accordance with the**  
 11 **procedures described in IC 23, as applicable; or**

12 **(B) the person does not otherwise cure the noncompliance**  
 13 **that is the basis of the person's failure to be in good**  
 14 **standing in Indiana as determined by the secretary of**  
 15 **state;**

16 **(2) if the person does not meet the conditions described in**  
 17 **subdivision (1) within thirty (30) days after the notice, refund**  
 18 **the surplus amount of the person's bid to the person; and**

19 **(3) notify the county auditor that the sale has been forfeited.**

20 **Upon being notified that a sale has been forfeited, the county**  
 21 **auditor shall issue a certificate to the county executive under**  
 22 **section 6 of this chapter.**

23 **(e) A county treasurer may decline to forfeit a sale under this**  
 24 **section because of inadvertence or mistake, lack of actual**  
 25 **knowledge by the bidder, substantial harm to other parties with**  
 26 **interests in the tract or item of real property, or other substantial**  
 27 **reasons. If the treasurer declines to forfeit a sale, the treasurer**  
 28 **shall:**

29 **(1) prepare a written statement explaining the reasons for**  
 30 **declining to forfeit the sale; and**

31 **(2) retain the written statement as an official record.**

32 **(f) If a sale is forfeited under this section and the tract or item**  
 33 **of real property is redeemed from the sale, the county auditor shall**  
 34 **deposit the amount of the redemption into the county general fund**  
 35 **and notify the county executive of the redemption. Upon being**  
 36 **notified of the redemption, the county executive shall surrender the**  
 37 **certificate to the county auditor.**

38 SECTION 8. IC 6-1.1-24-6.3, AS AMENDED BY P.L.56-2012,  
 39 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 40 JULY 1, 2014]: Sec. 6.3. (a) The sale of certificates of sale or  
 41 **property** under this chapter must be held at the time and place stated  
 42 in the notice of sale.



1 (b) A certificate of sale **or parcel of real property** may not be sold  
2 under this chapter if the following are paid before the time of sale:

3 (1) All the delinquent taxes, penalties, and special assessments on  
4 the tract or an item of real property.

5 (2) The amount prescribed by section 2(a)(3)(D) of this chapter,  
6 reflecting the costs incurred by the county due to the sale.

7 (c) The county executive shall sell the certificate of sale **or parcel**  
8 **of property**, subject to the right of redemption, **if applicable**, to the  
9 highest bidder at public auction. The public auction may be conducted  
10 as an electronic sale in conformity with section 5(k) of this chapter.

11 (d) The county auditor shall serve as the clerk of the sale.

12 SECTION 9. IC 6-1.1-24-6.4, AS AMENDED BY P.L.56-2012,  
13 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
14 JULY 1, 2014]: Sec. 6.4. (a) When a certificate of sale **or parcel of**  
15 **property** is sold under this chapter, the purchaser at the sale shall  
16 immediately pay the amount of the bid to the county treasurer. The  
17 county treasurer shall apply the payment in the following manner:

18 (1) First, to the taxes, special assessments, penalties, and costs  
19 described in section 5(f) of this chapter.

20 (2) Second, to other delinquent property taxes in the manner  
21 provided in IC 6-1.1-23-5(b).

22 (3) Third, to a separate "tax sale surplus fund".

23 (b) The:

24 (1) owner of record of the real property at the time the tax deed is  
25 issued who is divested of ownership by the issuance of a tax deed;  
26 or

27 (2) purchaser of the certificate or the purchaser's assignee, upon  
28 redemption of the tract or item of real property;

29 may file a verified claim for money that is deposited in the tax sale  
30 surplus fund. If the claim is approved by the county auditor and the  
31 county treasurer, the county auditor shall issue a warrant to the  
32 claimant for the amount due.

33 (c) An amount deposited in the tax sale surplus fund shall be  
34 transferred by the county auditor to the county general fund and may  
35 not be disbursed under subsection (b) if it is claimed more than three  
36 (3) years after the date of its receipt.

37 (d) Upon the assignment of the certificate of sale **or deed** to the  
38 purchaser, the county auditor shall indicate on the certificate **or deed**  
39 the amount for which the certificate of sale **or parcel of property** was  
40 sold.

41 SECTION 10. IC 6-1.1-24-9, AS AMENDED BY P.L.73-2010,  
42 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



1 JULY 1, 2014]: Sec. 9. (a) **This section does not apply to a person**  
 2 **who purchases real property certified as vacant or abandoned**  
 3 **under section 1 of this chapter.**

4 (b) Immediately after a tax sale purchaser pays the bid, as evidenced  
 5 by the receipt of the county treasurer, or immediately after the county  
 6 acquires a lien under section 6 of this chapter, the county auditor shall  
 7 deliver a certificate of sale to the purchaser or to the county or to the  
 8 city. The certificate shall be signed by the auditor and registered in the  
 9 auditor'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  
 18 indicated in the records of the county auditor;

19 (4) the name of the purchaser;

20 (5) the date of sale;

21 (6) the amount for which the real property was sold;

22 (7) the amount of the minimum bid for which the tract or real  
 23 property was offered at the time of sale as required by section 5  
 24 of this chapter;

25 (8) the date when the period of redemption specified in  
 26 IC 6-1.1-25-4 will expire;

27 (9) the court cause number under which judgment was obtained;  
 28 and

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

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

35 (c) (d) A certificate of sale is assignable. However, an assignment  
 36 is not valid unless it is endorsed on the certificate of sale,  
 37 acknowledged before an officer authorized to take acknowledgments  
 38 of deeds, and registered in the office of the county auditor. When a  
 39 certificate of sale is assigned, the assignee acquires the same rights and  
 40 obligations that the original purchaser acquired.

41 (d) (e) Subject to IC 36-1-11-8, the county executive may assign a  
 42 certificate of sale held in the name of the county executive to any



1 political subdivision during the life of the certificate. If an assignment  
 2 is made under this subsection, the period of redemption of the real  
 3 property under IC 6-1.1-25 is one hundred twenty (120) days after the  
 4 date of the assignment.

5 SECTION 11. IC 6-1.1-24-16 IS ADDED TO THE INDIANA  
 6 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 7 [EFFECTIVE JULY 1, 2014]: **Sec. 16. (a) The county fiscal body**  
 8 **may adopt an ordinance requiring every person who wishes to**  
 9 **participate in a tax sale as a bidder to pay a paddle fee.**

10 **(b) A paddle fee adopted under subsection (a) may not exceed:**

11 **(1) twenty-five dollars (\$25) for a person who:**

12 **(A) attends no more than one (1) tax sale in the county in**  
 13 **any calendar year; and**

14 **(B) purchases no more than one (1) property or tax sale**  
 15 **certificate; or**

16 **(2) one hundred dollars (\$100).**

17 **(c) A person may be required to pay the twenty-five dollar (\$25)**  
 18 **paddle fee even if the person does not purchase a property or tax**  
 19 **sale certificate.**

20 **(d) A person who purchases a one hundred dollar (\$100) paddle**  
 21 **fee is permitted to participate as a bidder in as many tax sales as**  
 22 **are offered in the county in the calendar year, and may purchase**  
 23 **more than one (1) property or tax sale certificate.**

24 **(e) The treasurer shall deposit the paddle fee in the county**  
 25 **general fund not later than thirty (30) days after the conclusion of**  
 26 **the tax sale. The proceeds of the paddle fee may be used only to:**

27 **(1) defray the expenses of the tax sale; or**

28 **(2) reduce the number of vacant and abandoned houses,**  
 29 **including rehabilitation, demolition, and foreclosure**  
 30 **prevention and counseling.**

31 SECTION 12. IC 6-1.1-25-2, AS AMENDED BY P.L.56-2012,  
 32 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 33 JULY 1, 2014]: **Sec. 2. (a) The total amount of money required for the**  
 34 **redemption of real property equals:**

35 **(1) the sum of the amounts prescribed in subsections (b) through**  
 36 **(f); or**

37 **(2) the amount prescribed in subsection (g);**

38 **reduced by any amounts held in the name of the taxpayer or the**  
 39 **purchaser in the tax sale surplus fund.**

40 **(b) Except as provided in subsection (g), the total amount required**  
 41 **for redemption includes:**

42 **(1) one hundred ten percent (110%) of the minimum bid for**



1 which the tract or **item of** real property was offered at the time of  
 2 sale, as required by IC 6-1.1-24-5, if:

3 **(A) the sale was conducted before July 1, 2014; and**

4 **(B) the tract or item of real property is redeemed not more than**  
 5 **six (6) months after the date of sale; or**

6 (2) one hundred fifteen percent (115%) of the minimum bid for  
 7 which the tract or **item of** real property was offered at the time of  
 8 sale, as required by IC 6-1.1-24-5, if:

9 **(A) the sale was conducted before July 1, 2014; and**

10 **(B) the tract or item of real property is redeemed more than six**  
 11 **(6) months but not more than one (1) year after the date of**  
 12 **sale.**

13 **(3) one hundred ten percent (110%) of the minimum bid for**  
 14 **which the tract or item of real property was offered at the**  
 15 **time of sale, as required by IC 6-1.1-24-5, if the sale was**  
 16 **conducted after June 30, 2014.**

17 (c) Except as provided in subsection (g), in addition to the amount  
 18 required under subsection (b), the total amount required for redemption  
 19 includes the amount by which the purchase price exceeds the minimum  
 20 bid on the real property plus ten percent (10%) per annum on the  
 21 amount by which the purchase price exceeds the minimum bid on the  
 22 property.

23 (d) Except as provided in subsection (g), in addition to the amount  
 24 required under subsections (b) and (c), the total amount required for  
 25 redemption includes all taxes and special assessments upon the  
 26 property paid by the purchaser after the sale plus ten percent (10%)  
 27 interest per annum on those taxes and special assessments.

28 (e) Except as provided in subsection (g), in addition to the amounts  
 29 required under subsections (b), (c), and (d), the total amount required  
 30 for redemption includes the following costs, if certified before  
 31 redemption and not earlier than thirty (30) days after the date of sale of  
 32 the property being redeemed by the payor to the county auditor on a  
 33 form prescribed by the state board of accounts, that were incurred and  
 34 paid by the purchaser, the purchaser's assignee, or the county, before  
 35 redemption:

36 (1) The attorney's fees and costs of giving notice under section 4.5  
 37 of this chapter.

38 (2) The costs of a title search or of examining and updating the  
 39 abstract of title for the tract or item of real property.

40 (f) The total amount required for redemption includes, in addition  
 41 to the amounts required under subsections (b) and (e), all taxes, special  
 42 assessments, interest, penalties, and fees on the property that accrued



1 after the sale.

2 (g) With respect to a tract or item of real property redeemed under  
3 section 4(c) of this chapter, instead of the amounts stated in subsections  
4 (b) through (f), the total amount required for redemption is the amount  
5 determined under IC 6-1.1-24-6.1(b)(4).

6 SECTION 13. IC 6-1.1-25-4, AS AMENDED BY P.L.118-2013,  
7 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
8 JULY 1, 2014]: Sec. 4. (a) The period for redemption of real property  
9 sold under IC 6-1.1-24 is:

10 (1) one (1) year after the date of sale, **if the sale occurs before**  
11 **July 1, 2014;**

12 **(2) one hundred eighty (180) days after the date of sale, if the**  
13 **sale occurs after June 30, 2014;**

14 ~~(2) (3) one hundred twenty (120) days after the date of sale to a~~  
15 ~~purchasing agency qualified under IC 36-7-17 or IC 36-7-17.1; or~~  
16 ~~(3) (4) one hundred twenty (120) days after the date of sale of real~~

17 ~~property on the list prepared under IC 6-1.1-24-1(a)(2) or~~  
18 ~~IC 6-1.1-24-1.5, **if the sale occurs before July 1, 2014; or**~~

19 ~~**(5) one hundred twenty (120) days after the date of sale of real**~~  
20 ~~**property on the list prepared under IC 6-1.1-24-1.5 and not on**~~  
21 ~~**the list prepared under IC 6-1.1-24-1(a)(2), if the sale occurs**~~  
22 ~~**after June 30, 2014.**~~

23 **After June 30, 2014, there is no redemption period for real**  
24 **property certified as vacant or abandoned under**  
25 **IC 6-1.1-24-1(a)(2).**

26 (b) Subject to subsection (l) and IC 6-1.1-24-9(d), the period for  
27 redemption of real property:

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

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

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

34 (c) 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 sold under IC 6-1.1-24;  
38 is one hundred twenty (120) days after the date of sale of the certificate  
39 of sale under IC 6-1.1-24.

40 (d) When a deed for real property is executed under this chapter, the  
41 county auditor shall cancel the certificate of sale, **if applicable**, and file  
42 the canceled certificate in the office of the county auditor. If real



1 property that appears on the list prepared under IC 6-1.1-24-1.5 is  
 2 offered for sale and an amount that is at least equal to the minimum  
 3 sale price required under IC 6-1.1-24-5 is not received, the county  
 4 auditor shall issue a deed to the real property, subject to this chapter.  
 5 **If real property that is certified as vacant or abandoned under**  
 6 **IC 6-1.1-24-1 is offered for sale and an amount that is at least equal**  
 7 **to the minimum sale price required under IC 6-1.1-24-5 is received,**  
 8 **the county auditor shall issue a deed to the real property, subject**  
 9 **to this chapter.**

10 (e) When a deed is issued to a county executive under this chapter,  
 11 the taxes and special assessments for which the real property was  
 12 offered for sale, and all subsequent taxes, special assessments, interest,  
 13 penalties, and cost of sale shall be removed from the tax duplicate in  
 14 the same manner that taxes are removed by certificate of error.

15 (f) A tax deed executed under this chapter vests in the grantee an  
 16 estate in fee simple absolute, free and clear of all liens and  
 17 encumbrances created or suffered before or after the tax sale except  
 18 those liens granted priority under federal law and the lien of the state  
 19 or a political subdivision for taxes and special assessments which  
 20 accrue subsequent to the sale and which are not removed under  
 21 subsection (e). However, subject to subsection (g), the estate is subject  
 22 to:

- 23 (1) all easements, covenants, declarations, and other deed
- 24 restrictions shown by public records;
- 25 (2) laws, ordinances, and regulations concerning governmental
- 26 police powers, including zoning, building, land use,
- 27 improvements on the land, land division, and environmental
- 28 protection; and
- 29 (3) liens and encumbrances created or suffered by the grantee.

30 (g) A tax deed executed under this chapter for real property sold in  
 31 a tax sale:

- 32 (1) does not operate to extinguish an easement recorded before
- 33 the date of the tax sale in the office of the recorder of the county
- 34 in which the real property is located, regardless of whether the
- 35 easement was taxed under this article separately from the real
- 36 property; and
- 37 (2) conveys title subject to all easements recorded before the date
- 38 of the tax sale in the office of the recorder of the county in which
- 39 the real property is located.

40 (h) A tax deed executed under this chapter is prima facie evidence  
 41 of:

- 42 (1) the regularity of the sale of the real property described in the



- 1 deed;
- 2 (2) the regularity of all proper proceedings; and
- 3 (3) valid title in fee simple in the grantee of the deed.
- 4 (i) A county auditor is not required to execute a deed to the county
- 5 executive under this chapter if the county executive determines that the
- 6 property involved contains hazardous waste or another environmental
- 7 hazard for which the cost of abatement or alleviation will exceed the
- 8 fair market value of the property. The county executive may enter the
- 9 property to conduct environmental investigations.
- 10 (j) If the county executive makes the determination under subsection
- 11 (i) as to any interest in an oil or gas lease or separate mineral rights, the
- 12 county treasurer shall certify all delinquent taxes, interest, penalties,
- 13 and costs assessed under IC 6-1.1-24 to the clerk, following the
- 14 procedures in IC 6-1.1-23-9. After the date of the county treasurer's
- 15 certification, the certified amount is subject to collection as delinquent
- 16 personal property taxes under IC 6-1.1-23. Notwithstanding
- 17 IC 6-1.1-4-12.4 and IC 6-1.1-4-12.6, the assessed value of such an
- 18 interest shall be zero (0) until production commences.
- 19 (k) When a deed is issued to a purchaser of a certificate of sale sold
- 20 under IC 6-1.1-24-6.1, the county auditor shall, in the same manner that
- 21 taxes are removed by certificate of error, remove from the tax duplicate
- 22 the taxes, special assessments, interest, penalties, and costs remaining
- 23 due as the difference between the amount of the last minimum bid
- 24 under IC 6-1.1-24-5 and the amount paid for the certificate of sale.
- 25 (l) If a tract or item of real property did not sell at a tax sale and the
- 26 county treasurer and the owner of real property agree before the
- 27 expiration of the period for redemption under subsection (b) to a
- 28 mutually satisfactory arrangement for the payment of the entire amount
- 29 required for redemption under section 2 of this chapter before the
- 30 expiration of a period for redemption extended under this subsection:
- 31 (1) the county treasurer may extend the period for redemption;
- 32 and
- 33 (2) except as provided in subsection (m), the extended period for
- 34 redemption expires one (1) year after the date of the agreement.
- 35 (m) If the owner of real property fails to meet the terms of an
- 36 agreement entered into with the county treasurer under subsection (l),
- 37 the county treasurer may terminate the agreement after providing thirty
- 38 (30) days written notice to the owner. If the county treasurer gives
- 39 notice under this subsection, the extended period for redemption
- 40 established under subsection (l) expires thirty (30) days after the date
- 41 of the notice.
- 42 SECTION 14. IC 6-1.1-25-4.5, AS AMENDED BY P.L.169-2006,





1 SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
2 JULY 1, 2014]: Sec. 4.5. (a) Except as provided in ~~subsection~~  
3 **subsections (d) and (k)**, a purchaser or the purchaser's assignee is  
4 entitled to a tax deed to the property that was sold only if:

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

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

9 (3) not later than nine (9) months after the date of the sale:

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

11 (B) in a county where the county auditor and county treasurer  
12 have an agreement under section 4.7 of this chapter, the  
13 county auditor;

14 gives notice of the sale to the owner of record at the time of the  
15 sale and any person with a substantial property interest of public  
16 record in the tract or real property.

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

20 (1) the redemption period specified in section 4(b) of this chapter  
21 has expired;

22 (2) the property has not been redeemed within the period of  
23 redemption specified in section 4(b) of this chapter; and

24 (3) not later than ninety (90) days after the date the county  
25 executive acquires the lien under IC 6-1.1-24-6, the county  
26 auditor gives notice of the sale to:

27 (A) the owner of record at the time the lien was acquired; and

28 (B) any person with a substantial property interest of public  
29 record in the tract or real property.

30 (c) A purchaser of a certificate of sale under IC 6-1.1-24-6.1 is  
31 entitled to a tax deed to the property for which the certificate was sold  
32 only if:

33 (1) the redemption period specified in section 4(c) of this chapter  
34 has expired;

35 (2) the property has not been redeemed within the period of  
36 redemption specified in section 4(c) of this chapter; and

37 (3) not later than ninety (90) days after the date of sale of the  
38 certificate of sale under IC 6-1.1-24, the purchaser gives notice of  
39 the sale to:

40 (A) the owner of record at the time of the sale; and

41 (B) any person with a substantial property interest of public  
42 record in the tract or real property.



1 (d) The person required to give the notice under subsection (a), (b),  
 2 or (c) shall give the notice by sending a copy of the notice by certified  
 3 mail to:

4 (1) the owner of record at the time of the:

5 (A) sale of the property;

6 (B) acquisition of the lien on the property under IC 6-1.1-24-6;

7 or

8 (C) sale of the certificate of sale on the property under  
 9 IC 6-1.1-24;

10 at the last address of the owner for the property, as indicated in  
 11 the records of the county auditor; and

12 (2) any person with a substantial property interest of public record  
 13 at the address for the person included in the public record that  
 14 indicates the interest.

15 However, if the address of the person with a substantial property  
 16 interest of public record is not indicated in the public record that  
 17 created the interest and cannot be located by ordinary means by the  
 18 person required to give the notice under subsection (a), (b), or (c), the  
 19 person may give notice by publication in accordance with IC 5-3-1-4  
 20 once each week for three (3) consecutive weeks.

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

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

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

27 (3) A description of the tract or real property shown on the  
 28 certificate of sale.

29 (4) The date the tract or real property was sold at a tax sale.

30 (5) The name of the:

31 (A) purchaser or purchaser's assignee;

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

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

36 (6) A statement that any person may redeem the tract or real  
 37 property.

38 (7) The components of the amount required to redeem the tract or  
 39 real property.

40 (8) A statement that an entity identified in subdivision (5) is  
 41 entitled to reimbursement for additional taxes or special  
 42 assessments on the tract or real property that were paid by the



1           entity subsequent to the tax sale, lien acquisition, or purchase of  
2           the certificate of sale, and before redemption, plus interest.

3           (9) A statement that the tract or real property has not been  
4           redeemed.

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

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

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

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

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

19          (15) The key number or parcel number of the tract or real  
20          property.

21          (f) The notice under this section must include not more than one (1)  
22          tract or item of real property listed and sold in one (1) description.  
23          However, when more than one (1) tract or item of real property is  
24          owned by one (1) person, all of the tracts or real property that are  
25          owned by that person may be included in one (1) notice.

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

29          (h) The notice required by this section is considered sufficient if the  
30          notice is mailed to the address required under subsection (d).

31          (i) The notice under this section and the notice under section 4.6 of  
32          this chapter are not required for persons in possession not shown in the  
33          public records.

34          (j) If the purchaser fails to:

35               (1) comply with subsection (c)(3); or

36               (2) petition for the issuance of a tax deed within the time  
37               permitted under section 4.6(a) of this chapter;

38          the certificate of sale reverts to the county executive and may be  
39          retained by the county executive or sold under IC 6-1.1-24-6.1.

40          **(k) A person is entitled to a tax deed to a property certified as**  
41          **vacant or abandoned under IC 6-1.1-24-1 if the person is the**  
42          **highest bidder whose bid is at least the minimum bid specified in**



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**IC 6-1.1-24-5.**

SECTION 15. IC 6-1.1-25-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2014]: Sec. 5. (a) A tax deed issued under this chapter shall be issued substantially in the following form:

Whereas AB did, on the \_\_\_\_ day of \_\_\_\_\_, 20 \_\_, produce to the undersigned, CD, auditor of the county of \_\_\_\_\_, in the state of Indiana, a certificate of sale **or evidence of purchase at a tax sale**, dated the \_\_\_\_ day of \_\_\_\_\_, 20 \_\_, signed by EF who, at the date of the sale, was auditor of the county, from which it appears that AB on the \_\_\_\_ day of \_\_\_\_\_, 20 \_\_, purchased at public auction, held pursuant to law, the real property described in this indenture for the sum of \_\_\_\_\_ dollars and \_\_\_\_\_ cents, being the amount due on the real property for taxes, special assessments, penalties and costs for the years \_\_\_\_\_, namely: (here set out the real property offered for sale). Such real property has been recorded in the office of the \_\_\_\_\_ county auditor as delinquent for the nonpayment of taxes, and proper notice of the sale has been given. It appearing that AB is the owner of the certificate of sale, **or the purchaser**, that the time for redeeming such real property has expired, **or that there is no redemption period**, that the property has not been redeemed, that the undersigned has received a court order for the issuance of a deed for the real property described in the certificate of sale, that the records of the \_\_\_\_\_ county auditor's office state that the real property was legally liable for taxation, and that the real property has been duly assessed and properly charged on the duplicate with the taxes and special assessments for the years \_\_\_\_\_;

Therefore, this indenture, made this \_\_\_\_ day of \_\_\_\_\_, 20 \_\_, between the State of Indiana, by CD, auditor of \_\_\_\_\_ county, of the first part, and AB, of the second part, witnesseth: That the party of the first part, for and in consideration of the premises, has granted and bargained and sold to the party of the second part, the real property described in the certificate of sale, situated in the county of \_\_\_\_\_, and State of Indiana, namely and more particularly described as follows: (here set out the real property sold), to have and to hold such real property, with the appurtenances belonging thereto, in as full and ample a manner as the auditor of said county is empowered by law to convey the same.

In testimony whereof, CD, auditor of \_\_\_\_\_ county, has hereunto set his or her hand, and affixed the seal of the board of county commissioners, the day and year last above mentioned.

WITNESS: \_\_\_\_\_ (L.S.)  
Auditor of \_\_\_\_\_ County



1 STATE OF  
 2 INDIANA )  
 3 ) S.S.  
 4 COUNTY OF \_\_\_\_\_ )  
 5 Before me, the undersigned, \_\_\_\_\_, in and for  
 6 said county, this day, personally came the above named CD, auditor of  
 7 said county, and acknowledged the execution of the foregoing deed for  
 8 the uses and purposes therein mentioned.  
 9 In witness whereof, I have hereunto set my hand and seal this \_\_\_\_  
 10 day of \_\_\_\_\_, 20\_\_\_\_.  
 11 \_\_\_\_\_ (L.S.)

12 (b) The clerk of the circuit court shall acknowledge the execution of  
 13 tax title deeds issued under this chapter.

14 SECTION 16. IC 32-29-7-3, AS AMENDED BY P.L.102-2012,  
 15 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 16 JULY 1, 2014]: Sec. 3. (a) In a proceeding for the foreclosure of a  
 17 mortgage executed on real estate, process may not issue for the  
 18 execution of a judgment or decree of sale for a period of three (3)  
 19 months after the filing of a complaint in the proceeding. However:

- 20 (1) the period is:
  - 21 (A) twelve (12) months in a proceeding for the foreclosure of
  - 22 a mortgage executed before January 1, 1958; and
  - 23 (B) six (6) months in a proceeding for the foreclosure of a
  - 24 mortgage executed after December 31, 1957, but before July
  - 25 1, 1975; and
  - 26 (2) if the court finds under IC 32-30-10.6 that the mortgaged real
  - 27 estate has been abandoned, a judgment or decree of sale may be
  - 28 executed on the date the judgment of foreclosure or decree of sale
  - 29 is entered, regardless of the date the mortgage is executed.

30 (b) A judgment and decree in a proceeding to foreclose a mortgage  
 31 that is entered by a court having jurisdiction may be filed with the clerk  
 32 in any county as provided in IC 33-32-3-2. After the period set forth in  
 33 subsection (a) expires, a person who may enforce the judgment and  
 34 decree may file a praecipe with the clerk in any county where the  
 35 judgment and decree is filed, and the clerk shall promptly issue and  
 36 certify to the sheriff of that county a copy of the judgment and decree  
 37 under the seal of the court. However, if:

- 38 (1) a praecipe is not filed with the clerk within one hundred eighty
- 39 (180) days after the later of the dates on which:
  - 40 (A) the period specified in subsection (a) expires; or
  - 41 (B) the judgment and decree is filed; and
  - 42 (2) the sale is not:



- 1 (A) otherwise prohibited by law;  
 2 (B) subject to a voluntary statewide foreclosure moratorium;  
 3 or  
 4 (C) subject to a written agreement that:  
 5 (i) provides for a delay in the sale of the mortgaged real  
 6 estate; and  
 7 (ii) is executed by and between the owner of the mortgaged  
 8 real estate and a party entitled to enforce the judgment and  
 9 decree;
- 10 an enforcement authority that has issued an abatement order under  
 11 IC 36-7-36-9 with respect to the mortgaged real estate may file a  
 12 praecipe with the clerk in any county where the judgment and decree  
 13 is filed. If an enforcement authority files a praecipe under this  
 14 subsection, the clerk of the county in which the praecipe is filed shall  
 15 promptly issue and certify to the sheriff of that county a copy of the  
 16 judgment and decree under the seal of the court.
- 17 (c) Upon receiving a certified judgment under subsection (b), the  
 18 sheriff shall, subject to section 4 of this chapter, sell the mortgaged  
 19 premises or as much of the mortgaged premises as necessary to satisfy  
 20 the judgment, interest, and costs at public auction at the office of the  
 21 sheriff or at another location that is reasonably likely to attract higher  
 22 competitive bids. The sheriff shall schedule the date and time of the  
 23 sheriff's sale for:  
 24 (1) a date not later than one hundred twenty (120) days after the  
 25 date on which the judgment and decree under seal of the court are  
 26 certified to the sheriff by the clerk; and  
 27 (2) a time certain between the hours of 10 a.m. and 4 p.m. on any  
 28 day of the week except Sunday.
- 29 (d) Before selling mortgaged property, the sheriff must advertise the  
 30 sale by publication once each week for three (3) successive weeks in  
 31 a daily or weekly newspaper of general circulation. The sheriff shall  
 32 publish the advertisement in at least one (1) newspaper published and  
 33 circulated in each county where the real estate is situated. The first  
 34 publication shall be made at least thirty (30) days before the date of  
 35 sale. At the time of placing the first advertisement by publication, the  
 36 sheriff shall also serve a copy of the written or printed notice of sale  
 37 upon each owner of the real estate. Service of the written notice shall  
 38 be made as provided in the Indiana Rules of Trial Procedure governing  
 39 service of process upon a person. The sheriff shall charge a fee of ten  
 40 dollars (\$10) to one (1) owner and three dollars (\$3) to each additional  
 41 owner for service of written notice under this subsection. The fee is:  
 42 (1) a cost of the proceeding;



- 1 (2) to be collected as other costs of the proceeding are collected;  
 2 and  
 3 (3) to be deposited in the county general fund for appropriation  
 4 for operating expenses of the sheriff's department.
- 5 (e) The sheriff also shall post written or printed notices of the sale  
 6 at the door of the courthouse of each county in which the real estate is  
 7 located.
- 8 (f) If the sheriff is unable to procure the publication of a notice  
 9 within the county, the sheriff may dispense with publication. The  
 10 sheriff shall state that the sheriff was not able to procure the  
 11 publication and explain the reason why publication was not possible.
- 12 (g) Notices under subsections (d), **and (e), and (i)** must contain a  
 13 statement, for informational purposes only, of the location of each  
 14 property by street address, if any, or other common description of the  
 15 property other than legal description. A misstatement in the  
 16 informational statement under this subsection does not invalidate an  
 17 otherwise valid sale.
- 18 (h) The sheriff may charge an administrative fee of not more than  
 19 two hundred dollars (\$200) with respect to a proceeding referred to in  
 20 subsection (b) for actual costs directly attributable to the administration  
 21 of the sale under subsection (c). The fee is:
- 22 (1) payable by the person seeking to enforce the judgment and  
 23 decree; and  
 24 (2) due at the time of filing of the praecipe;  
 25 under subsection (b).
- 26 **(i) If a sale of mortgaged property scheduled under this section**  
 27 **is canceled, the sheriff shall provide written notice of the**  
 28 **cancellation to each owner of the real estate. Service of the written**  
 29 **notice shall be made as provided in the Indiana Rules of Trial**  
 30 **Procedure governing service of process upon a person. The sheriff**  
 31 **shall charge a fee of ten dollars (\$10) for notice to one (1) owner**  
 32 **and three dollars (\$3) for notice to each additional owner for**  
 33 **service of written notice under this subsection. The fee:**
- 34 (1) is a cost of the proceeding;  
 35 (2) shall be collected as other costs of the proceeding are  
 36 collected; and  
 37 (3) shall be deposited in the county general fund for  
 38 appropriation for operating expenses of the sheriff's  
 39 department.
- 40 The fee for service under this subsection shall be paid by the  
 41 person who caused the sale to be canceled.

