



March 31, 2015

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# ENGROSSED

## SENATE BILL No. 531

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DIGEST OF SB 531 (Updated March 30, 2015 1:02 pm - DI 123)

**Citations Affected:** IC 6-1.1; IC 36-1; IC 36-7.

**Synopsis:** Various tax sale matters. Makes numerous changes to the tax sale statute, including the following: (1) Provides that a purchaser of real property by an installment land contract may request notice of the tax sale list. (2) Adds an alternative provision for a county executive to transfer a tax sale property to a nonprofit entity. For purposes of these provisions, defines the "county executive" of Marion County to mean the board of commissioners (consisting of the county auditor, county treasurer, and county assessor). (3) Provides that a county treasurer may use money held on a person's behalf in the tax sale surplus fund to pay property taxes and special assessments that become due during the tax sale redemption period. (4) Provides that a court may consider a petition for a tax deed without conducting a hearing if there are not any written objections filed. (5) Provides that the amount required for redemption of property includes all taxes, assessments, interest, and penalties that are delinquent after the sale. Provides that a political subdivision may conduct an electronic auction of surplus real property held by the political subdivision. Repeals the following: (1) A provision authorizing a county to adopt an ordinance allowing a county auditor to accept a bid that is less than the minimum bid normally required by the tax sale statute. (2) A provision requiring the state board of accounts to specify a form of tax deed to use when a grantee  
(Continued next page)

**Effective:** July 1, 2015.

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## Head, Eckerty, Broden, Randolph

(HOUSE SPONSOR — PRICE)

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January 14, 2015, read first time and referred to Committee on Local Government.  
January 29, 2015, amended, reported favorably — Do Pass.  
February 2, 2015, read second time, ordered engrossed. Engrossed.  
February 3, 2015, read third time, passed. Yeas 49, nays 1.

HOUSE ACTION

March 5, 2015, read first time and referred to Committee on Judiciary.  
March 30, 2015, reported — Do Pass.

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ES 531—LS 7412/DI 113



Digest Continued

other than a purchaser takes the tax deed. (3) Several provisions that specify what action to take if the tax deed is ineffectual to convey title to tax sale property. (4) A provision specifying how a grantee of a tax deed recovers money owed to the grantee in the context of an action to quiet title filed by the grantee. (5) An obsolete provision that allowed a county to adopt an ordinance requiring the county treasurer to waive certain penalties and interest on delinquent property taxes. Makes conforming changes.



March 31, 2015

First Regular Session 119th General Assembly (2015)

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 2014 Regular Session and 2014 Second Regular Technical Session of the General Assembly.

## ENGROSSED SENATE BILL No. 531

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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 6-1.1-24-1, AS AMENDED BY THE TECHNICAL  
2 CORRECTIONS BILL OF THE 2015 GENERAL ASSEMBLY, IS  
3 AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]:  
4 Sec. 1. (a) On or after January 1 of each calendar year in which a tax  
5 sale will be held in a county and not later than fifty-one (51) days after  
6 the first tax payment due date in that calendar year, the county treasurer  
7 *(for county executive; in the case of property described in subdivision*  
8 *(2))* shall certify to the county auditor a list of real property on which  
9 any of the following exist:  
10 (1) *In the case of real property other than real property described*  
11 *in subdivision (2),* Any property taxes or special assessments  
12 certified to the county auditor for collection by the county  
13 treasurer from the prior year's spring installment or before are  
14 delinquent as determined under IC 6-1.1-37-10 and the delinquent  
15 property ~~tax or taxes~~, special assessments, *penalties, fees, or*  
16 *interest* due exceed twenty-five dollars (\$25).

ES 531—LS 7412/DI 113



1           (2) *In the case of real property for which a county executive has*  
 2           *certified to the county auditor that the real property is:*

3           (A) *vacant; or*

4           (B) *abandoned;*

5           *any property taxes or special assessments from the prior year's*  
 6           *fall installment or before that are delinquent as determined under*  
 7           *IC 6-1.1-37-10. The county executive must make a certification*  
 8           *under this subdivision not later than sixty-one (61) days before*  
 9           *the earliest date on which application for judgment and order for*  
 10           *sale may be made. The executive of a city or town may provide to*  
 11           *the county executive of the county in which the city or town is*  
 12           *located a list of real property that the city or town has determined*  
 13           *to be vacant or abandoned. The county executive shall include*  
 14           *real property included on the list provided by a city or town*  
 15           *executive on the list certified by the county executive to the*  
 16           *county auditor under this subsection.*

17           ~~(3)~~ (2) Any unpaid costs are due under section 2(b) of this chapter  
 18           from a prior tax sale.

19           (b) The county auditor shall maintain a list of all real property  
 20           eligible for sale. Except as provided in section 1.2 or another provision  
 21           of this chapter, the taxpayer's property shall remain on the list. The list  
 22           must:

23           (1) describe the real property by parcel number and common  
 24           address, if any;

25           (2) for a tract or item of real property with a single owner,  
 26           indicate the name of the owner; and

27           (3) for a tract or item with multiple owners, indicate the name of  
 28           at least one (1) of the owners.

29           (c) Except as otherwise provided in this chapter, the real property  
 30           so listed is eligible for sale in the manner prescribed in this chapter.

31           (d) Not later than fifteen (15) days after the date of the county  
 32           treasurer's certification under subsection (a), the county auditor shall  
 33           mail by certified mail a copy of the list described in subsection (b) to  
 34           each mortgagee **and purchaser under an installment land contract**  
 35           **recorded in the office of the county recorder** who requests from the  
 36           county auditor by certified mail a copy of the list. ~~Failure of the county~~  
 37           ~~auditor to mail the list under this subsection does not invalidate an~~  
 38           ~~otherwise valid sale.~~

39           SECTION 2. IC 6-1.1-24-2, AS AMENDED BY P.L.66-2014,  
 40           SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 41           JULY 1, 2015]: Sec. 2. (a) In addition to the delinquency list required  
 42           under section 1 of this chapter, each county auditor shall prepare a



- 1 notice. The notice shall contain the following:
- 2 (1) A list of tracts or real property eligible for sale under this
- 3 chapter.
- 4 (2) A statement that the tracts or real property included in the list
- 5 will be sold at public auction to the highest bidder, subject to the
- 6 right of redemption.
- 7 (3) A statement that the tracts or real property will not be sold for
- 8 an amount which is less than the sum of:
- 9 (A) the delinquent taxes and special assessments on each tract
- 10 or item of real property;
- 11 (B) the taxes and special assessments on each tract or item of
- 12 real property that are due and payable in the year of the sale,
- 13 whether or not they are delinquent;
- 14 (C) all penalties due on the delinquencies;
- 15 (D) an amount prescribed by the county auditor that equals the
- 16 sum of:
- 17 (i) the greater of twenty-five dollars (\$25) or postage and
- 18 publication costs; and
- 19 (ii) any other actual costs incurred by the county that are
- 20 directly attributable to the tax sale; and
- 21 (E) any unpaid costs due under subsection (b) from a prior tax
- 22 sale.
- 23 (4) A statement that a person redeeming each tract or item of real
- 24 property after the sale must pay:
- 25 (A) one hundred ten percent (110%) of the amount of the
- 26 minimum bid for which the tract or item of real property was
- 27 offered at the time of sale if the tract or item of real property
- 28 is redeemed not more than six (6) months after the date of
- 29 sale;
- 30 (B) one hundred fifteen percent (115%) of the amount of the
- 31 minimum bid for which the tract or item of real property was
- 32 offered at the time of sale if the tract or item of real property
- 33 is redeemed more than six (6) months after the date of sale;
- 34 (C) the amount by which the purchase price exceeds the
- 35 minimum bid on the tract or item of real property plus five
- 36 percent (5%) per annum on the amount by which the purchase
- 37 price exceeds the minimum bid; and
- 38 (D) all taxes and special assessments on the tract or item of
- 39 real property paid by the purchaser after the tax sale plus
- 40 interest at the rate of five percent (5%) per annum on the
- 41 amount of taxes and special assessments paid by the purchaser
- 42 on the redeemed property.



- 1 (5) A statement for informational purposes only, of the location  
 2 of each tract or item of real property by key number, if any, and  
 3 street address, if any, or a common description of the property  
 4 other than a legal description. The township assessor, or the  
 5 county assessor if there is no township assessor for the township,  
 6 upon written request from the county auditor, shall provide the  
 7 information to be in the notice required by this subsection. A  
 8 misstatement in the key number or street address does not  
 9 invalidate an otherwise valid sale.
- 10 (6) A statement that the county does not warrant the accuracy of  
 11 the street address or common description of the property.
- 12 (7) A statement indicating:
- 13 (A) the name of the owner of each tract or item of real  
 14 property with a single owner; or
- 15 (B) the name of at least one (1) of the owners of each tract or  
 16 item of real property with multiple owners.
- 17 (8) A statement of the procedure to be followed for obtaining or  
 18 objecting to a judgment and order of sale, that must include the  
 19 following:
- 20 (A) A statement:
- 21 (i) that the county auditor and county treasurer will apply on  
 22 or after a date designated in the notice for a court judgment  
 23 against the tracts or real property for an amount that is not  
 24 less than the amount set under subdivision (3), and for an  
 25 order to sell the tracts or real property at public auction to  
 26 the highest bidder, subject to the right of redemption; and  
 27 (ii) indicating the date when the period of redemption  
 28 specified in IC 6-1.1-25-4 will expire.
- 29 (B) A statement that any defense to the application for  
 30 judgment must be:
- 31 (i) filed with the court; and
- 32 (ii) served on the county auditor and the county treasurer;  
 33 before the date designated as the earliest date on which the  
 34 application for judgment may be filed.
- 35 (C) A statement that the county auditor and the county  
 36 treasurer are entitled to receive all pleadings, motions,  
 37 petitions, and other filings related to the defense to the  
 38 application for judgment.
- 39 (D) A statement that the court will set a date for a hearing at  
 40 least seven (7) days before the advertised date and that the  
 41 court will determine any defenses to the application for  
 42 judgment at the hearing.



- 1 (9) A statement that the sale will be conducted at a place  
2 designated in the notice and that the sale will continue until all  
3 tracts and real property have been offered for sale.
- 4 (10) A statement that the sale will take place at the times and  
5 dates designated in the notice. Whenever the public auction is to  
6 be conducted as an electronic sale, the notice must include a  
7 statement indicating that the public auction will be conducted as  
8 an electronic sale and a description of the procedures that must be  
9 followed to participate in the electronic sale.
- 10 (11) A statement that a person redeeming each tract or item after  
11 the sale must pay the costs described in IC 6-1.1-25-2(e).
- 12 (12) If a county auditor and county treasurer have entered into an  
13 agreement under IC 6-1.1-25-4.7, a statement that the county  
14 auditor will perform the duties of the notification and title search  
15 under IC 6-1.1-25-4.5 and the notification and petition to the  
16 court for the tax deed under IC 6-1.1-25-4.6.
- 17 (13) A statement that, if the tract or item of real property is sold  
18 for an amount more than the minimum bid and the property is not  
19 redeemed, the owner of record of the tract or item of real property  
20 who is divested of ownership at the time the tax deed is issued  
21 may have a right to the tax sale surplus.
- 22 (14) If a determination has been made under subsection (d), a  
23 statement that tracts or items will be sold together.
- 24 (15) ~~With respect to a tract or an item of real property that is~~  
25 ~~subject to sale under this chapter after June 30, 2012, and before~~  
26 ~~July 1, 2013, a statement declaring whether an ordinance adopted~~  
27 ~~under IC 6-1.1-37-10.1 is in effect in the county and, if~~  
28 ~~applicable, an explanation of the circumstances in which penalties~~  
29 ~~on the delinquent taxes and special assessments will be waived:~~
- 30 (b) If within sixty (60) days before the date of the tax sale the county  
31 incurs costs set under subsection (a)(3)(D) and those costs are not paid,  
32 the county auditor shall enter the amount of costs that remain unpaid  
33 upon the tax duplicate of the property for which the costs were set. The  
34 county treasurer shall mail notice of unpaid costs entered upon a tax  
35 duplicate under this subsection to the owner of the property identified  
36 in the tax duplicate.
- 37 (c) The amount of unpaid costs entered upon a tax duplicate under  
38 subsection (b) must be paid no later than the date upon which the next  
39 installment of real estate taxes for the property is due. Unpaid costs  
40 entered upon a tax duplicate under subsection (b) are a lien against the  
41 property described in the tax duplicate, and amounts remaining unpaid  
42 on the date the next installment of real estate taxes is due may be



1 collected in the same manner that delinquent property taxes are  
2 collected.

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

8 SECTION 3. IC 6-1.1-24-3, AS AMENDED BY P.L.169-2006,  
9 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
10 JULY 1, 2015]: Sec. 3. (a) When real property is eligible for sale under  
11 this chapter, the county auditor shall post a copy of the notice required  
12 by sections 2 and 2.2 of this chapter at a public place of posting in the  
13 county courthouse or in another public county building at least  
14 twenty-one (21) days before the earliest date of application for  
15 judgment. In addition, the county auditor shall, in accordance with  
16 IC 5-3-1-4, publish the notice required in sections 2 and 2.2 of this  
17 chapter once each week for three (3) consecutive weeks before the  
18 earliest date on which the application for judgment may be made. The  
19 expenses of this publication shall be paid out of the county general  
20 fund without prior appropriation.

21 (b) At least twenty-one (21) days before the application for  
22 judgment is made, the county auditor shall mail a copy of the notice  
23 required by sections 2 and 2.2 of this chapter by certified mail, return  
24 receipt requested, to any mortgagee, **or purchaser under an**  
25 **installment land contract recorded in the office of the county**  
26 **recorder**, who annually requests, by certified mail, a copy of the  
27 notice. ~~However, the failure of the county auditor to mail this notice or~~  
28 ~~its nondelivery does not affect the validity of the judgment and order.~~

29 (c) The notices mailed under this section and the advertisement  
30 published under section 4(b) of this chapter are considered sufficient  
31 notice of the intended application for judgment and of the sale of real  
32 property under the order of the court.

33 SECTION 4. IC 6-1.1-24-4, AS AMENDED BY THE TECHNICAL  
34 CORRECTIONS BILL OF THE 2015 GENERAL ASSEMBLY, IS  
35 AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]:  
36 Sec. 4. (a) Not less than twenty-one (21) days before the earliest date  
37 on which the application for judgment and order for sale of real  
38 property eligible for sale may be made, the county auditor shall send a  
39 notice of the sale by certified mail, return receipt requested, **and by**  
40 **first class mail** to:

- 41 (1) the owner of record of real property with a single owner; or  
42 (2) at least one (1) of the owners, as of the date of certification, of





1 real property with multiple owners;  
 2 at the last address of the owner for the property as indicated in the  
 3 **transfer book** records of the county auditor **under IC 6-1.1-5-4** on the  
 4 date that the tax sale list is certified. ~~In addition, the county auditor~~  
 5 ~~shall mail a duplicate notice to the owner of record, as described in~~  
 6 ~~subdivisions (1) and (2), by first class mail to the owners from whom~~  
 7 ~~the certified mail return receipt was not signed and returned.~~  
 8 ~~Additionally, the county auditor may determine that mailing a first~~  
 9 ~~class notice to or serving a notice on the property is a reasonable step~~  
 10 ~~to notify the owner, if the address of the owner is not the same address~~  
 11 ~~as the physical location of the property. If both notices are returned,~~  
 12 ~~due to incorrect or insufficient addresses, the county auditor shall~~  
 13 ~~research the county auditor records to determine a more complete or~~  
 14 ~~accurate address. **take an additional reasonable step to notify the**~~  
 15 ~~**property owner, if the county auditor determines that an**~~  
 16 ~~**additional reasonable step to notify the property owner is practical.**~~  
 17 ~~If a more complete or accurate address is found, the county auditor~~  
 18 ~~shall resend the notices to the address that is found in accordance with~~  
 19 ~~this section. Failure to obtain a more complete or accurate address does~~  
 20 ~~not invalidate an otherwise valid sale. The county auditor shall prepare~~  
 21 ~~the notice in the form prescribed by the state board of accounts. The~~  
 22 ~~notice must set forth the key number, if any, of the real property and a~~  
 23 ~~street address, if any, or other common description of the property other~~  
 24 ~~than a legal description. The notice must include the statement set forth~~  
 25 ~~in section 2(a)(4) of this chapter. ~~With respect to a tract or an item of~~~~  
 26 ~~real property that is subject to sale under this chapter after June 30,~~  
 27 ~~2012, and before July 1, 2013, the notice must include a statement~~  
 28 ~~declaring whether an ordinance adopted under IC 6-1.1-37-10.1 is in~~  
 29 ~~effect in the county and, if applicable, an explanation of the~~  
 30 ~~circumstances in which penalties on the delinquent taxes and special~~  
 31 ~~assessments will be waived. The county auditor must present proof of~~  
 32 ~~this mailing to the court along with the application for judgment and~~  
 33 ~~order for sale. Failure by an owner to receive or accept the notice~~  
 34 ~~required by this section does not affect the validity of the judgment and~~  
 35 ~~order. The owner of real property shall notify the county auditor of the~~  
 36 ~~owner's correct address. The notice required under this section is~~  
 37 ~~considered sufficient if the notice is mailed to the address or addresses~~  
 38 ~~required by this section.~~

39 (b) In addition to the notice required under subsection (a) for real  
 40 property on the list prepared under section 1(a)(2) (**repealed**) or 1.5(d)  
 41 of this chapter, the county auditor shall prepare and mail the notice  
 42 required under section 2.2 of this chapter no later than forty-five (45)



1 days after the county auditor receives the certified list from the county  
2 treasurer under section 1(a) of this chapter.

3 (c) On or before the day of sale, the county auditor shall list, on the  
4 tax sale record required by IC 6-1.1-25-8, all properties that will be  
5 offered for sale.

6 SECTION 5. IC 6-1.1-24-4.6, AS AMENDED BY P.L.89-2007,  
7 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
8 JULY 1, 2015]: Sec. 4.6. (a) On the day on which the application for  
9 judgment and order for sale is made, the county treasurer shall report  
10 to the county auditor all of the tracts and real property listed in the  
11 notice required by section 2 of this chapter upon which all delinquent  
12 taxes and special assessments, all penalties due on the delinquencies,  
13 any unpaid costs due from a prior tax sale, and the amount due under  
14 section 2(a)(3)(D) of this chapter have been paid up to that time. The  
15 county auditor, assisted by the county treasurer, shall compare and  
16 correct the list, removing tracts and real property for which all  
17 delinquencies have been paid, and shall make and subscribe an  
18 affidavit in substantially the following form:

19 State of Indiana )  
20 ) ss  
21 County of \_\_\_\_\_ )  
22 I, \_\_\_\_\_, treasurer of the county of \_\_\_\_\_, and  
23 I, \_\_\_\_\_, auditor of the county of \_\_\_\_\_, do  
24 solemnly affirm that the foregoing is a true and correct list of the real  
25 property within the county of \_\_\_\_\_ upon which have remained  
26 delinquent uncollected taxes, special assessments, penalties and costs,  
27 as required by law for the time periods set forth, to the best of my  
28 knowledge and belief.

29 \_\_\_\_\_  
30 County Treasurer

31 \_\_\_\_\_  
32 County Auditor

33 Dated \_\_\_\_\_  
34 I, \_\_\_\_\_, auditor of the county of \_\_\_\_\_, do  
35 solemnly affirm that notice of the application for judgment and order  
36 for sale was mailed via certified mail to the owners on the foregoing  
37 list, and publication made, as required by law.

38 \_\_\_\_\_  
39 County Auditor

40 Dated \_\_\_\_\_

41 (b) **Annually, the county treasurer and the county auditor shall**  
42 **make** application for judgment and order for sale. **The application**



1 shall be made as one (1) cause of action to any court of competent  
 2 jurisdiction jointly by the county treasurer and county auditor. The  
 3 application shall include the names of at least one (1) of the owners of  
 4 each tract or item of real property, the dates of mailing of the notice  
 5 required by sections 2 and 2.2 of this chapter, **as applicable**, the dates  
 6 of publication required by section 3 of this chapter, and the affidavit  
 7 and corrected list as provided in subsection (a).

8 (c) Any ~~defense objection~~ to the application for judgment and order  
 9 of sale shall be filed with the court on or before the earliest date on  
 10 which the application may be made as set forth in the notice required  
 11 under section 2 of this chapter. The county auditor and the county  
 12 treasurer for the county where the real property is located are entitled  
 13 to receive all pleadings, motions, petitions, and other filings related to  
 14 **a defense an objection** to the application for judgment and order of  
 15 sale.

16 SECTION 6. IC 6-1.1-24-4.7, AS AMENDED BY P.L.169-2006,  
 17 SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 18 JULY 1, 2015]: Sec. 4.7. (a) No later than fifteen (15) days before the  
 19 advertised date of the tax sale, the court shall examine the list of tracts  
 20 and real property as provided under section 4.6 of this chapter. No later  
 21 than three (3) days before the advertised date of the tax sale, the court  
 22 shall enter judgment for those taxes, special assessments, penalties, and  
 23 costs that appear to be due. This judgment is considered as a judgment  
 24 against each tract or item of real property for each kind of tax, special  
 25 assessment, penalty, or cost included in it. The affidavit provided under  
 26 section 4.6 of this chapter is prima facie evidence of delinquency for  
 27 purposes of proceedings under this section. The court shall also direct  
 28 the clerk to prepare and enter an order for the sale of those tracts and  
 29 real property against which judgment is entered.

30 (b) **If written objections are timely filed, not later than seven (7)**  
 31 ~~days before the advertised date of the tax sale~~, the court shall conduct  
 32 a hearing **on the written objections not later than seven (7) days**  
 33 **before the advertised date of the tax sale.** At the hearing, the court  
 34 shall hear any defense offered by any person interested in any of the  
 35 tracts or items of real property to the entry of judgment against them,  
 36 hear and determine the matter in a summary manner, without  
 37 pleadings, and enter its judgment. The court shall enter a judgment  
 38 under this subsection not later than three (3) days before the advertised  
 39 date of the tax sale. The objection must be in writing, and no person  
 40 may offer any defense unless the writing specifying the objection is  
 41 accompanied by an original or a duplicate tax receipt or other  
 42 supporting documentation. At least seven (7) days before the date set



1 for the hearing, notice of the date, time, and place of the hearing shall  
 2 be provided by the court to any person filing a defense to the  
 3 application for judgment and order of sale.

4 (c) If judgment is entered in favor of the respondent under these  
 5 proceedings or if judgment is not entered for any particular tract, part  
 6 of a tract, or items of real property because of an unresolved objection  
 7 made under subsection (b), the court shall remove those tracts, parts of  
 8 tracts, or items of real property from the list of tracts and real property  
 9 provided under section 4.6 of this chapter.

10 (d) A judgment and order for sale shall contain the final listing of  
 11 affected properties and the name of at least one (1) of the owners of  
 12 each tract or item of real property, and shall substantially follow this  
 13 form:

14 "Whereas, notice has been given of the intended application for  
 15 a judgment against these tracts and real property, and no  
 16 sufficient defense has been made or cause has been shown why  
 17 judgment should not be entered against these tracts for taxes, and  
 18 real property special assessments, penalties, and costs due and  
 19 unpaid on them, therefore it is considered by the court that  
 20 judgment is hereby entered against the below listed tracts and real  
 21 property in favor of the state of Indiana for the amount of taxes,  
 22 special assessments, penalties, and costs due severally on them;  
 23 and it is ordered by the court that the several tracts or items of real  
 24 property be sold as the law directs. Payments for taxes, special  
 25 assessments, penalties, and costs made after this judgment but  
 26 before the sale shall reduce the judgment accordingly."

27 (e) The order of the court constitutes the list of tracts and real  
 28 property that shall be offered for sale under section 5 of this chapter.

29 (f) The court that enters judgment under this section shall retain  
 30 exclusive continuing supervisory jurisdiction over all matters and  
 31 claims relating to the tax sale.

32 (g) No error or informality in the proceedings of any of the officers  
 33 connected with the assessment, levying, or collection of the taxes that  
 34 does not affect the substantial justice of the tax itself shall invalidate or  
 35 in any manner affect the tax or the assessment, levying, or collection of  
 36 the tax.

37 (h) Any irregularity, informality, omission, or defective act of one  
 38 (1) or more officers connected with the assessment or levying of the  
 39 taxes may be, in the discretion of the court, corrected, supplied, and  
 40 made to conform to law by the court, or by the officer (in the presence  
 41 of the court).

42 SECTION 7. IC 6-1.1-24-5, AS AMENDED BY THE TECHNICAL



1 CORRECTIONS BILL OF THE 2015 GENERAL ASSEMBLY, IS  
 2 AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]:  
 3 Sec. 5. (a) When a tract or an item of real property is subject to sale  
 4 under this chapter, it must be sold in compliance with this section.  
 5 (b) The sale must ~~(t)~~ be held at the times and place stated in the  
 6 notice of sale. ~~and~~  
 7 ~~(2) not extend beyond one hundred seventy-one (171) days after~~  
 8 ~~the list containing the tract or item of real property is certified to~~  
 9 ~~the county auditor.~~  
 10 (c) A tract or an item of real property may not be sold under this  
 11 chapter to collect:  
 12 (1) delinquent personal property taxes; or  
 13 (2) taxes or special assessments which are chargeable to other real  
 14 property.  
 15 (d) A tract or an item of real property may not be sold under this  
 16 chapter if all the delinquent taxes, penalties, and special assessments  
 17 on the tract or an item of real property and the amount prescribed by  
 18 section 2(a)(3)(D) of this chapter, reflecting the costs incurred by the  
 19 county due to the sale, are paid before the time of sale.  
 20 (e) The county treasurer shall sell the tract or item of real property,  
 21 subject to the right of redemption, to the highest bidder at public  
 22 auction. ~~whose bid is at least the minimum bid specified in subsection~~  
 23 ~~(f) or (g), as applicable. (f) Except as provided in subsection (g);~~  
 24 **However**, a tract or an item of real property may not be sold for an  
 25 amount which is less than the sum of:  
 26 (1) the delinquent taxes and special assessments on each tract or  
 27 item of real property;  
 28 (2) the taxes and special assessments on each tract or item of real  
 29 property that are due and payable in the year of the sale,  
 30 regardless of whether the taxes and special assessments are  
 31 delinquent;  
 32 (3) all penalties which are due on the delinquencies;  
 33 (4) the amount prescribed by section 2(a)(3)(D) of this chapter  
 34 reflecting the costs incurred by the county due to the sale;  
 35 (5) any unpaid costs which are due under section 2(b) of this  
 36 chapter from a prior tax sale; and  
 37 (6) other reasonable expenses of collection, including title search  
 38 expenses, uniform commercial code expenses, and reasonable  
 39 attorney's fees incurred by the date of the sale.  
 40 ~~The amount of penalties due on the delinquencies under subdivision (3)~~  
 41 ~~must be adjusted in accordance with IC 6-1.1-37-10.1, if applicable.~~  
 42 ~~(g) If an ordinance adopted under section 15(a) of this chapter is in~~



1 effect in the county in which a tract or an item of real property is  
 2 located; the tract or item of real property may not be sold for an amount  
 3 that is less than the lesser of:

- 4 (1) the amount determined under subsection (f); or  
 5 (2) seventy-five percent (75%) of the gross assessed value of the  
 6 tract or item of real property, as determined on the most recent  
 7 assessment date.

8 ~~(h)~~ (f) For purposes of the sale, it is not necessary for the county  
 9 treasurer to first attempt to collect the real property taxes or special  
 10 assessments out of the personal property of the owner of the tract or  
 11 real property.

12 ~~(i)~~ (g) The county auditor shall serve as the clerk of the sale.

13 ~~(j)~~ (h) Real property certified to the county auditor under section  
 14 1(a)(2) of this chapter (**repealed**) must be offered for sale in a different  
 15 phase of the tax sale or on a different day of the tax sale than the phase  
 16 or day during which other real property is offered for sale.

17 ~~(k)~~ (i) The public auction required under subsection (e) may be  
 18 conducted by electronic means, at the option of the county treasurer.  
 19 The electronic sale must comply with the other statutory requirements  
 20 of this section. If an electronic sale is conducted under this subsection,  
 21 the county treasurer shall provide access to the electronic sale by  
 22 providing computer terminals open to the public at a designated  
 23 location. A county treasurer who elects to conduct an electronic sale  
 24 may receive electronic payments and establish rules necessary to  
 25 secure the payments in a timely fashion. The county treasurer may not  
 26 add an additional cost of sale charge to a parcel for the purpose of  
 27 conducting the electronic sale.

28 SECTION 8. IC 6-1.1-24-5.3, AS AMENDED BY P.L.88-2009,  
 29 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 30 JULY 1, 2015]: Sec. 5.3. (a) This section applies to the following:

31 (1) A person who:

32 (A) owns a fee interest, a life estate interest, or the equitable  
 33 interest of a contract purchaser in an unsafe building or unsafe  
 34 premises in the county in which a sale is held under this  
 35 chapter; and

36 (B) is subject to an order issued under IC 36-7-9-5(a)(2),  
 37 IC 36-7-9-5(a)(3), IC 36-7-9-5(a)(4), or IC 36-7-9-5(a)(5)  
 38 regarding which the conditions set forth in IC 36-7-9-10(a)(1)  
 39 through IC 36-7-9-10(a)(4) exist.

40 (2) A person who:

41 (A) owns a fee interest, a life estate interest, or the equitable  
 42 interest of a contract purchaser in an unsafe building or unsafe



- 1 premises in the county in which a sale is held under this  
 2 chapter; and  
 3 (B) is subject to an order issued under IC 36-7-9-5(a), other  
 4 than an order issued under IC 36-7-9-5(a)(2),  
 5 IC 36-7-9-5(a)(3), IC 36-7-9-5(a)(4), or IC 36-7-9-5(a)(5),  
 6 regarding which the conditions set forth in IC 36-7-9-10(b)(1)  
 7 through IC 36-7-9-10(b)(4) exist.
- 8 (3) A person who is the defendant in a court action brought under  
 9 IC 36-7-9-18, IC 36-7-9-19, IC 36-7-9-20, IC 36-7-9-21, or  
 10 IC 36-7-9-22 in the county in which a sale is held under this  
 11 chapter that has resulted in a judgment in favor of the plaintiff and  
 12 the unsafe condition that caused the action to be brought has not  
 13 been corrected.
- 14 (4) A person who has any of the following relationships to a  
 15 person, partnership, corporation, or legal entity described in  
 16 subdivisions (1), (2), or (3):  
 17 (A) A partner of a partnership.  
 18 (B) An officer or majority stockholder of a corporation.  
 19 (C) The person who directs the activities or has a majority  
 20 ownership in a legal entity other than a partnership or  
 21 corporation.
- 22 (5) A person who, in the county in which a sale is held under this  
 23 chapter, owes:  
 24 (A) delinquent taxes;  
 25 (B) special assessments;  
 26 (C) penalties;  
 27 (D) interest; or  
 28 (E) costs directly attributable to a prior tax sale;  
 29 on a tract or an item of real property listed under section 1 of this  
 30 chapter.
- 31 (6) A person who owns a fee interest, a life estate interest, or the  
 32 equitable interest of a contract purchaser in a vacant or abandoned  
 33 structure subject to an enforcement order under IC 32-30-6,  
 34 IC 32-30-7, IC 32-30-8, or IC 36-7-9.
- 35 (7) A person who is an agent of the person described in this  
 36 subsection.
- 37 (b) A person subject to this section may not purchase a tract offered  
 38 for sale under section 5 or 6.1 of this chapter. However, this section  
 39 does not prohibit a person from bidding on a tract that is owned by the  
 40 person and offered for sale under section 5 of this chapter.
- 41 (c) The county treasurer shall require each person who will be  
 42 bidding at the tax sale to sign a statement in a form substantially



- 1 similar to the following:
- 2 "Indiana law prohibits a person who owes delinquent taxes,  
 3 special assessments, penalties, interest, or costs directly  
 4 attributable to a prior tax sale **of a tract or item of real property**  
 5 **listed under section 1 of this chapter** from purchasing tracts or  
 6 items of real property at a tax sale. I hereby affirm under the  
 7 penalties for perjury that I do not owe delinquent taxes, special  
 8 assessments, penalties, interest, costs directly attributable to a  
 9 prior tax sale, amounts from a final adjudication in favor of a  
 10 political subdivision in this county, any civil penalties imposed  
 11 for the violation of a building code or ordinance of this county, or  
 12 any civil penalties imposed by a health department in this county.  
 13 Further, I hereby acknowledge that any successful bid I make in  
 14 violation of this statement is subject to forfeiture. In the event of  
 15 forfeiture, the amount ~~of~~ **by which** my bid **exceeds the minimum**  
 16 **bid on the tract or item or real property under**  
 17 **IC 6-1.1-24-5(e), if any**, shall be applied to the delinquent taxes,  
 18 special assessments, penalties, interest, costs, judgments, or civil  
 19 penalties I owe, and a certificate will be issued to the county  
 20 executive."
- 21 (d) If a person purchases a tract that the person was not eligible to  
 22 purchase under this section, the sale of the property is subject to  
 23 forfeiture. If the county treasurer determines or is notified not more  
 24 than six (6) months after the date of the sale that the sale of the  
 25 property should be forfeited, the county treasurer shall:
- 26 (1) notify the person in writing that the sale is subject to forfeiture  
 27 if the person does not pay the amounts that the person owes  
 28 within thirty (30) days of the notice;
- 29 (2) if the person does not pay the amounts that the person owes  
 30 within thirty (30) days after the notice, apply the surplus amount  
 31 of the person's bid to the person's delinquent taxes, special  
 32 assessments, penalties, and interest;
- 33 (3) remit the amounts owed from a final adjudication or civil  
 34 penalties in favor of a political subdivision to the appropriate  
 35 political subdivision; and
- 36 (4) notify the county auditor that the sale has been forfeited.
- 37 Upon being notified that a sale has been forfeited, the county auditor  
 38 shall issue a certificate to the county executive under section 6 of this  
 39 chapter.
- 40 (e) A county treasurer may decline to forfeit a sale under this section  
 41 because of inadvertence or mistake, lack of actual knowledge by the  
 42 bidder, substantial harm to other parties with interests in the tract or





1 item of real property, or other substantial reasons. If the treasurer  
2 declines to forfeit a sale, the treasurer shall:

3 (1) prepare a written statement explaining the reasons for  
4 declining to forfeit the sale; and

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

6 (f) If a sale is forfeited under this section and the tract or item of real  
7 property is redeemed from the sale, the county auditor shall deposit the  
8 amount of the redemption into the county general fund and notify the  
9 county executive of the redemption. Upon being notified of the  
10 redemption, the county executive shall surrender the certificate to the  
11 county auditor.

12 SECTION 9. IC 6-1.1-24-6, AS AMENDED BY P.L.203-2013,  
13 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
14 JULY 1, 2015]: Sec. 6. (a) When a tract or an item of real property is  
15 offered for sale under this chapter and an amount is not received equal  
16 to or in excess of the minimum sale price prescribed in section 5 of this  
17 chapter, the county executive acquires a lien in the amount of the  
18 minimum sale price. This lien attaches on the day ~~after the last date~~ on  
19 which the tract or item was offered for sale.

20 (b) When a county executive acquires a lien under this section, the  
21 county auditor shall issue a tax sale certificate to the county executive  
22 in the manner provided in section 9 of this chapter. The county auditor  
23 shall date the certificate the day that the county executive acquires the  
24 lien. When a county executive acquires a certificate under this section,  
25 the county executive has the same rights as a purchaser.

26 (c) When a lien is acquired by a county executive under this section,  
27 no money shall be paid by the county executive. However, each of the  
28 taxing units having an interest in the taxes on the tract shall be charged  
29 with the full amount of all delinquent taxes due them.

30 (d) ~~This subsection applies after June 30, 2013.~~ Whenever a county  
31 executive acquires a lien under this section, the county auditor shall  
32 provide a list of the liens held by the county to the executive of a city  
33 or town who requests the list or post the list on the county's Internet  
34 web site not later than thirty (30) days after the tax sale.

35 (e) ~~This section shall apply to any tract or an item of real property~~  
36 ~~offered for sale under this chapter in 2006, and an amount was not~~  
37 ~~received equal to or in excess of the minimum sale price prescribed in~~  
38 ~~section 5 of this chapter, if the county executive finds that the tract or~~  
39 ~~item of real property meets the definition of a brownfield as set forth~~  
40 ~~in IC 13-11-2-19.3.~~

41 SECTION 10. IC 6-1.1-24-6.1, AS AMENDED BY P.L.203-2013,  
42 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



- 1 JULY 1, 2015]: Sec. 6.1. (a) The county executive may do the  
 2 following:
- 3 (1) By resolution, identify properties ~~(A) that are described in~~  
 4 ~~section 6.7(a) or 6.9(a) of this chapter; and (B)~~ concerning which  
 5 the county executive desires to offer to the public the certificates  
 6 of sale acquired by the county executive under section 6 of this  
 7 chapter.
- 8 (2) In conformity with IC 5-3-1-4, publish:
- 9 (A) notice of the date, time, and place for a public sale; and  
 10 (B) a listing of parcels on which certificates will be offered by  
 11 parcel number and minimum bid amount;
- 12 once each week for three (3) consecutive weeks, with the final  
 13 advertisement being not less than thirty (30) days before the sale  
 14 date. The expenses of the publication shall be paid out of the  
 15 county general fund.
- 16 (3) Sell each certificate of sale covered by the resolution for a  
 17 price that:
- 18 (A) is less than the minimum sale price prescribed by section  
 19 5 of this chapter; and
- 20 (B) includes any costs to the county executive directly  
 21 attributable to the sale of the certificate of sale.
- 22 (b) Notice of the list of properties prepared under subsection (a) and  
 23 the date, time, and place for the public sale of the certificates of sale  
 24 shall be published in accordance with IC 5-3-1. The notice must:
- 25 (1) include a description of the property by parcel number and  
 26 common address;
- 27 (2) specify that the county executive will accept bids for the  
 28 certificates of sale for the price referred to in subsection (a)(3);
- 29 (3) specify the minimum bid for each parcel;
- 30 (4) include a statement that a person redeeming each tract or item  
 31 of real property after the sale of the certificate must pay:
- 32 (A) the amount of the minimum bid under section 5 of this  
 33 chapter for which the tract or item of real property was last  
 34 offered for sale;
- 35 (B) ten percent (10%) of the amount for which the certificate  
 36 is sold;
- 37 (C) the attorney's fees and costs of giving notice under  
 38 IC 6-1.1-25-4.5;
- 39 (D) the costs of a title search or of examining and updating the  
 40 abstract of title for the tract or item of real property;
- 41 (E) all taxes and special assessments on the tract or item of  
 42 real property paid by the purchaser after the sale of the



- 1 certificate plus interest at the rate of ten percent (10%) per  
 2 annum on the amount of taxes and special assessments paid by  
 3 the purchaser on the redeemed property; and  
 4 (F) all costs of sale, advertising costs, and other expenses of  
 5 the county directly attributable to the sale of certificates of  
 6 sale; and  
 7 (5) include a statement that, if the certificate is sold for an amount  
 8 more than the minimum bid under section 5 of this chapter for  
 9 which the tract or item of real property was last offered for sale  
 10 and the property is not redeemed, the owner of record of the tract  
 11 or item of real property who is divested of ownership at the time  
 12 the tax deed is issued may have a right to the tax sale surplus.
- 13 SECTION 11. IC 6-1.1-24-6.2, AS ADDED BY P.L.203-2013,  
 14 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 15 JULY 1, 2015]: Sec. 6.2. (a) This section applies to real property  
 16 located within the municipal boundaries of a city or town.
- 17 (b) Before:
- 18 (1) the transfer of real property under section 6.7 of this chapter;  
 19 (2) the sale of real property under section 6.8 of this chapter; ~~or~~  
 20 (3) the transfer of real property under section 6.9 of this chapter;  
 21 ~~or~~  
 22 (4) **the assignment of a tax sale certificate under section 17 of**  
 23 **this chapter;**
- 24 the county executive of the county in which the real property is located  
 25 shall notify the executive of the city or town in which the real property  
 26 is located of the opportunity to accept a transfer of the property to the  
 27 city or town as negotiated between the city or town and the county.
- 28 (c) After receiving notice from a county executive under subsection  
 29 (b), the executive of the city or town shall respond to the notice not  
 30 later than twenty (20) days after the executive receives the notice.
- 31 SECTION 12. IC 6-1.1-24-6.3, AS AMENDED BY P.L.56-2012,  
 32 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 33 JULY 1, 2015]: Sec. 6.3. (a) The sale of certificates of sale under  
 34 **section 6.1 of** this chapter must be held at the time and place stated in  
 35 the notice of sale.
- 36 (b) A certificate of sale may not be sold under **section 6.1 of this**  
 37 **chapter** if the following are paid before the time of sale:
- 38 (1) All the delinquent taxes, penalties, and special assessments on  
 39 the tract or an item of real property.  
 40 (2) The amount prescribed by section 2(a)(3)(D) of this chapter,  
 41 reflecting the costs incurred by the county due to the sale.  
 42 (c) The county executive shall sell the certificate of sale, subject to



1 the right of redemption, to the highest bidder at public auction. The  
 2 public auction may be conducted as an electronic sale in conformity  
 3 with section ~~5(k)~~ **5(i)** of this chapter.

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

5 SECTION 13. IC 6-1.1-24-6.4, AS AMENDED BY P.L.56-2012,  
 6 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 7 JULY 1, 2015]: Sec. 6.4. (a) When a certificate of sale is sold under  
 8 **section 6.1** of this chapter, the purchaser at the sale shall immediately  
 9 pay the amount of the bid to the county treasurer. The county treasurer  
 10 shall apply the payment in the following manner:

11 (1) First, to the taxes, special assessments, penalties, and costs  
 12 described in section ~~5(f)~~ **5(e)** of this chapter.

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

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

16 **(b) For any tract or item of real property for which a tax sale**  
 17 **certificate is sold under section 6.1 of this chapter, if taxes or**  
 18 **special assessments, or both, become due on the tract or item of**  
 19 **real property during the period of redemption specified under**  
 20 **IC 6-1.1-25-4, the county treasurer may pay the taxes or special**  
 21 **assessments, or both, on the tract or item of real property from the**  
 22 **tax sale surplus held in the name of the taxpayer, if any, after the**  
 23 **taxes or special assessments become due.**

24 ~~(b)~~ (c) The:

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

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

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

34 ~~(e)~~ (d) **Unless the redemption period specified under IC 6-1.1-25**  
 35 **has been extended under federal bankruptcy law**, an amount  
 36 deposited in the tax sale surplus fund shall be transferred by the county  
 37 auditor to the county general fund and may not be disbursed under  
 38 subsection ~~(b)~~ (c) if it is claimed more than three (3) years after the  
 39 date of its receipt.

40 ~~(d)~~ (e) Upon the assignment of the certificate of sale to the  
 41 purchaser, the county auditor shall indicate on the certificate the  
 42 amount for which the certificate of sale was sold.



1 SECTION 14. IC 6-1.1-24-6.7, AS AMENDED BY P.L.203-2013,  
 2 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 3 JULY 1, 2015]: Sec. 6.7. **(a) For purposes of this section, in a county  
 4 containing a consolidated city "county executive" refers to the  
 5 board of commissioners of the county as provided in IC 36-3-3-10.**

6 **(b) A county executive may transfer to a nonprofit entity:**

7 **(1) property under this section; or**

8 **(2) a tax sale certificate under section 17 of this chapter.**

9 **(c) As used in this section, "nonprofit entity" means an  
 10 organization exempt from federal income taxation under 26 U.S.C.  
 11 501(c)(3).**

12 ~~(a)~~ **(d)** The county executive may:

13 (1) by resolution, identify the property described under section 6  
 14 of this chapter that the county executive desires to transfer to a  
 15 nonprofit ~~corporation~~ **entities** for use for the public good; and

16 (2) set a date, time, and place for a public hearing to consider the  
 17 transfer of the property to a nonprofit ~~corporation~~ **entities**.

18 ~~(b)~~ **(e)** Notice of the property identified under subsection ~~(a)~~ **(d)** and  
 19 the date, time, and place for the hearing on the proposed transfer of the  
 20 property on the list shall be published in accordance with IC 5-3-1. The  
 21 notice must include a description of the property by:

22 (1) legal description; and

23 (2) parcel number or street address, or both.

24 The notice must specify that the county executive will accept  
 25 applications submitted by nonprofit ~~corporations~~ **entities** as provided  
 26 in subsection ~~(d)~~ **(g)** and hear any opposition to a proposed transfer.

27 ~~(c)~~ **(f)** After the hearing set under subsection ~~(a)~~ **(d)**, the county  
 28 executive shall by resolution make a final determination concerning:

29 (1) the properties that are to be transferred to a nonprofit  
 30 ~~corporation~~ **entity**;

31 (2) the nonprofit ~~corporation~~ **entity** to which each property is to  
 32 be transferred; and

33 (3) the terms and conditions of the transfer.

34 ~~(d)~~ **(g)** To be eligible to receive property under this section, a  
 35 nonprofit ~~corporation~~ **entity** must file an application with the county  
 36 executive. The application must state the property that the ~~corporation~~  
 37 **nonprofit entity** desires to acquire, the use to be made of the property,  
 38 and the time period anticipated for implementation of the use. The  
 39 application must be accompanied by documentation verifying the  
 40 nonprofit status of the ~~corporation~~ **entity** and be signed by an officer  
 41 of the ~~corporation~~ **nonprofit entity**. If more than one (1) application  
 42 for a single property is filed, the county executive shall determine



1 which application is to be accepted based on the benefit to be provided  
 2 to the public and the neighborhood and the suitability of the stated use  
 3 for the property and the surrounding area.

4 ~~(e)~~ **(h)** After the hearing set under subsection ~~(a)~~ **(d)** and the final  
 5 determination of properties to be transferred under subsection ~~(e)~~; **(f)**,  
 6 the county executive, on behalf of the county, shall cause all delinquent  
 7 taxes, special assessments, penalties, interest, and costs of sale to be  
 8 removed from the tax duplicate and the nonprofit ~~corporation~~ **entity** is  
 9 entitled to a tax deed prepared by the county auditor, if the conditions  
 10 of IC 6-1.1-25-4.5 and IC 6-1.1-25-4.6 are satisfied. The deed shall  
 11 provide for:

- 12 (1) the use to be made of the property;
- 13 (2) the time within which the use must be implemented and
- 14 maintained;
- 15 (3) any other terms and conditions that are established by the
- 16 county executive; and
- 17 (4) the reversion of the property to the county executive if the
- 18 grantee nonprofit ~~corporation~~ **entity** fails to comply with the
- 19 terms and conditions.

20 If the grantee nonprofit ~~corporation~~ **entity** fails to comply with the  
 21 terms and conditions of the transfer and title to the property reverts to  
 22 the county executive, the property may be retained by the county  
 23 executive or disposed of under any of the provisions of this chapter or  
 24 IC 6-1.1-25, or both.

25 SECTION 15. IC 6-1.1-24-6.8, AS AMENDED BY THE  
 26 TECHNICAL CORRECTIONS BILL OF THE 2015 GENERAL  
 27 ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 28 JULY 1, 2015]: Sec. 6.8. (a) For purposes of this section, in a county  
 29 containing a consolidated city "county executive" refers to the board of  
 30 commissioners of the county as provided in IC 36-3-3-10.

31 (b) As used in this section, "vacant parcel" refers to a parcel that  
 32 satisfies the following:

- 33 (1) A lien has been acquired on the parcel under section 6(a) of
- 34 this chapter.
- 35 (2) If the parcel is improved on the date the certificate of sale for
- 36 the parcel or the vacant parcel is offered for sale under this
- 37 chapter, the following apply:
  - 38 (A) One (1) or more of the following are located on the parcel:
    - 39 (i) A structure that may be lawfully occupied for residential
    - 40 use.
    - 41 (ii) A structure used in conjunction with a structure that may
    - 42 be lawfully occupied for residential use.



- 1 (B) The parcel is:
- 2 (i) on the list of vacant or abandoned properties designated
- 3 under section 1(a)(2) of this chapter (**repealed**); or
- 4 (ii) not occupied by a tenant or a person having a substantial
- 5 property interest of public record in the parcel.
- 6 (3) On the date the certificate of sale for the parcel or the vacant
- 7 parcel is offered for sale under this chapter, the parcel is
- 8 contiguous to one (1) or more parcels that satisfy the following:
- 9 (A) One (1) or more of the following are located on the
- 10 contiguous parcel:
- 11 (i) A structure occupied for residential use.
- 12 (ii) A structure used in conjunction with a structure
- 13 occupied for residential use.
- 14 (B) The contiguous parcel is eligible for the standard
- 15 deduction under IC 6-1.1-12-37.
- 16 (c) A county legislative body may adopt an ordinance authorizing
- 17 the sale of vacant parcels and certificates of sale for vacant parcels in
- 18 the county under this section. The ordinance may establish criteria for
- 19 the identification of vacant parcels and certificates of sale for vacant
- 20 parcels to be offered for sale under this section. The criteria may
- 21 include the following:
- 22 (1) Limitations on the use of the parcel under local zoning and
- 23 land use requirements.
- 24 (2) If the parcel is unimproved, the minimum parcel area
- 25 sufficient for construction of improvements.
- 26 (3) Any other factor considered appropriate by the county
- 27 legislative body.
- 28 In a county containing a consolidated city, the county legislative body
- 29 may adopt an ordinance under this subsection only upon
- 30 recommendation by the board of commissioners provided in
- 31 IC 36-3-3-10.
- 32 (d) If the county legislative body adopts an ordinance under
- 33 subsection (c), the county executive shall for each sale under this
- 34 section:
- 35 (1) by resolution, and subject to the criteria adopted by the county
- 36 legislative body under subsection (c), identify each vacant parcel
- 37 for which the county executive desires to sell the vacant parcel or
- 38 the certificate of sale for the vacant parcel under this section; and
- 39 (2) subject to subsection (e), give written notice to the owner of
- 40 record of each parcel referred to in subsection (b)(3) that is
- 41 contiguous to the vacant parcel.
- 42 (e) The notice under subsection (d)(2) with respect to each vacant



- 1 parcel must include at least the following:
- 2 (1) A description of the vacant parcel by:
- 3 (A) legal description; and
- 4 (B) parcel number or street address, or both.
- 5 (2) Notice that the county executive will accept written
- 6 applications from owners of parcels described in subsection (b)(3)
- 7 as provided in subsection (f).
- 8 (3) Notice of the deadline for applications referred to in
- 9 subdivision (2) and of the information to be included in the
- 10 applications.
- 11 (4) Notice that the vacant parcel or certificate of sale for the
- 12 vacant parcel will be sold to the successful applicant for:
- 13 (A) one dollar (\$1); plus
- 14 (B) the amounts described in section ~~5(f)(4)~~ **5(e)(4)** through
- 15 ~~5(f)(6)~~ **5(e)(6)** of this chapter.
- 16 (f) To be eligible to purchase a vacant parcel or the certificate of
- 17 sale for a vacant parcel under this section, the owner of a contiguous
- 18 parcel referred to in subsection (b)(3) must file a written application
- 19 with the county executive. The application must:
- 20 (1) identify the vacant parcel or certificate of sale that the
- 21 applicant desires to purchase; and
- 22 (2) include any other information required by the county
- 23 executive.
- 24 (g) If more than one (1) application to purchase a single vacant
- 25 parcel or the certificate of sale for a single vacant parcel is filed with
- 26 the county executive, the county executive shall conduct a drawing
- 27 between or among the applicants in which each applicant has an equal
- 28 chance to be selected as the transferee of the vacant parcel or certificate
- 29 of sale for the vacant parcel.
- 30 (h) The county executive shall by resolution make a final
- 31 determination concerning the vacant parcels or certificates of sale for
- 32 vacant parcels that are to be sold under this section.
- 33 (i) After the final determination of the vacant parcels and
- 34 certificates of sale for vacant parcels to be sold under subsection (h),
- 35 the county executive shall:
- 36 (1) on behalf of the county, cause all delinquent taxes, special
- 37 assessments, penalties, and interest with respect to the vacant
- 38 parcels to be removed from the tax duplicate; and
- 39 (2) give notice of the final determination to:
- 40 (A) the successful applicant;
- 41 (B) the county auditor; and
- 42 (C) the township assessor, or the county assessor if there is no





- 1 township assessor for the township.
- 2 (j) Upon receipt of notice under subsection (i)(2):
- 3 (1) the county auditor shall:
- 4 (A) collect the purchase price from each successful applicant;
- 5 and
- 6 (B) subject to subsection (k), prepare a tax deed transferring
- 7 each vacant parcel to the successful applicant, if the conditions
- 8 of IC 6-1.1-25-4.5 and IC 6-1.1-25-4.6 are satisfied; and
- 9 (2) if the vacant parcel is unimproved, the township assessor or
- 10 county assessor shall consolidate each unimproved parcel sold
- 11 and the contiguous parcel owned by the successful applicant into
- 12 a single parcel.
- 13 (k) For a deed issued under subsection (j)(1)(B) before July 1, 2013,
- 14 a county auditor shall include in the deed prepared under subsection
- 15 (j)(1)(B) reference to the exemption under subsection (l).
- 16 (l) This subsection applies only to a vacant parcel consolidated with
- 17 a successful applicant's contiguous parcel under this section before July
- 18 1, 2013. Subject to subsection (m), each consolidated parcel to which
- 19 this subsection applies is exempt from property taxation for the period
- 20 beginning on the assessment date that next succeeds the consolidation
- 21 in the amount of the assessed value at the time of consolidation of the
- 22 vacant parcel that was subject to the consolidation.
- 23 (m) This subsection applies only to a vacant parcel consolidated
- 24 with a successful applicant's contiguous parcel under this section
- 25 before July 1, 2013. The exemption under subsection (l) is terminated
- 26 as of the assessment date that next succeeds the earlier of the
- 27 following:
- 28 (1) Five (5) years after the transfer of title to the successful
- 29 applicant.
- 30 (2) The first transfer of title to the consolidated parcel that occurs
- 31 after the consolidation.
- 32 (n) If a tax deed is issued for an improved vacant parcel after June
- 33 30, 2013, under this section or under IC 6-1.1-25-4.6 following the
- 34 purchase of a certificate of sale under this section, the successful
- 35 applicant may not sell the improved vacant parcel until after the first
- 36 anniversary of the date on which the tax deed for the improved vacant
- 37 parcel is issued to the successful applicant.
- 38 SECTION 16. IC 6-1.1-24-7, AS AMENDED BY P.L.56-2012,
- 39 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 40 JULY 1, 2015]: Sec. 7. (a) When real property is sold under this
- 41 chapter, the purchaser at the sale shall immediately pay the amount of
- 42 the bid to the county treasurer. The county treasurer shall apply the



1 payment in the following manner:

- 2 (1) first, to the taxes, special assessments, penalties, and costs  
 3 described in section 5(f) 5(e) of this chapter;  
 4 (2) second, to other delinquent property taxes in the manner  
 5 provided in IC 6-1.1-23-5(b); and  
 6 (3) third, to a separate "tax sale surplus fund".

7 (b) If:

- 8 (1) a tract or an item of real property sold under section 5 of this  
 9 chapter is located in a county in which an ordinance adopted  
 10 under section 15 of this chapter is in effect in the county; and  
 11 (2) the sales price of the tract or item of real property is less than  
 12 the amount specified in section 5(f) of this chapter;

13 in addition to the application of any payment received under subsection  
 14 (a)(1); each taxing unit having an interest in the taxes on the tract shall  
 15 be charged with the part of the tax due to the taxing unit equal to an  
 16 amount that bears the same relationship to the tax due to the taxing unit  
 17 as the amount determined under section 5(f) of this chapter minus the  
 18 selling price bears to the amount determined under section 5(f) of this  
 19 chapter.

20 (b) For any tract or item of real property for which a tax sale  
 21 certificate is sold under this chapter, if taxes or special assessments,  
 22 or both, become due on the tract or item of real property during  
 23 the period of redemption specified under IC 6-1.1-25-4, the county  
 24 treasurer may pay the taxes or special assessments, or both, on the  
 25 tract or item of real property from the tax sale surplus held in the  
 26 name of the taxpayer, if any, after the taxes or special assessments  
 27 become due.

28 (c) The:

- 29 (1) owner of record of the real property at the time the tax deed is  
 30 issued who is divested of ownership by the issuance of a tax deed;  
 31 or  
 32 (2) tax sale purchaser or purchaser's assignee, upon redemption  
 33 of the tract or item of real property;

34 may file a verified claim for money which is deposited in the tax sale  
 35 surplus fund. If the claim is approved by the county auditor and the  
 36 county treasurer, the county auditor shall issue a warrant to the  
 37 claimant for the amount due.

38 (d) If the person who claims money deposited in the tax sale surplus  
 39 fund under subsection (c) is:

- 40 (1) a person described in subsection (c)(1) who acquired the  
 41 property from a delinquent taxpayer after the property was sold at  
 42 a tax sale under this chapter; or



1 (2) a person not described in subsection (c)(1), including a person  
 2 who acts under a power of attorney executed by the person  
 3 described in subsection (c)(1);  
 4 the county auditor may issue a warrant to the person only as directed  
 5 by the court having jurisdiction over the tax sale of the parcel for which  
 6 the surplus claim is made.

7 (e) A court may direct the issuance of a warrant only:

8 (1) on petition by the claimant; and

9 (2) within three (3) years after the date of sale of the parcel in the  
 10 tax sale.

11 (f) **Unless the redemption period specified under IC 6-1.1-25 has**  
 12 **been extended under federal bankruptcy law**, an amount deposited  
 13 in the tax sale surplus fund shall be transferred by the county auditor  
 14 to the county general fund and may not be disbursed under subsection  
 15 (c) if it is not claimed within the three (3) year period after the date of  
 16 its receipt.

17 (g) If an amount applied to taxes under this section is later paid out  
 18 of the county general fund to the purchaser or the purchaser's successor  
 19 due to the invalidity of the sale, all the taxes shall be reinstated and  
 20 recharged to the tax duplicate and collected in the same manner as if  
 21 the property had not been offered for sale.

22 (h) When a refund is made to any purchaser or purchaser's successor  
 23 by reason of the invalidity of a sale, the county auditor shall, at the  
 24 December settlement immediately following the refund, deduct the  
 25 amount of the refund from the gross collections in the taxing district in  
 26 which the land lies and shall pay that amount into the county general  
 27 fund.

28 SECTION 17. IC 6-1.1-24-9, AS AMENDED BY P.L.73-2010,  
 29 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 30 JULY 1, 2015]: Sec. 9. (a) Immediately after a tax sale purchaser pays  
 31 the bid, as evidenced by the receipt of the county treasurer, or  
 32 immediately after the county acquires a lien under section 6 of this  
 33 chapter, the county auditor shall deliver a certificate of sale to the  
 34 purchaser or to the county or to the city. The certificate shall be signed  
 35 by the auditor and registered in the auditor's office. The certificate shall  
 36 contain:

37 (1) a description of real property that corresponds to the  
 38 description used on the notice of sale;

39 (2) the name of:

40 (A) the owner of record at the time of the sale of real property  
 41 with a single owner; or

42 (B) at least one (1) of the owners of real property with multiple



- 1 owners;
- 2 (3) the mailing address of the owner of the real property sold as
- 3 indicated in the records of the county auditor;
- 4 (4) the name of the purchaser;
- 5 (5) the date of sale;
- 6 (6) the amount for which the real property was sold;
- 7 (7) the amount of the minimum bid for which the tract or real
- 8 property was offered at the time of sale as required by section 5
- 9 of this chapter;
- 10 (8) the date when the period of redemption specified in
- 11 IC 6-1.1-25-4 will expire;
- 12 (9) the court cause number under which judgment was obtained;
- 13 and
- 14 (10) the street address, if any, or common description of the real
- 15 property.
- 16 (b) When a certificate of sale is issued under this section, the
- 17 purchaser acquires a lien against the real property for the entire amount
- 18 paid. The lien of the purchaser is superior to all liens against the real
- 19 property which exist at the time the certificate is issued.
- 20 (c) A certificate of sale is assignable. However, an assignment is not
- 21 valid unless it is ~~endorsed on the certificate of sale~~, acknowledged
- 22 before an officer authorized to take acknowledgments of deeds, and
- 23 registered in the office of the county auditor. When a certificate of sale
- 24 is assigned, the assignee acquires the same rights and obligations that
- 25 the original purchaser acquired.
- 26 (d) Subject to IC 36-1-11-8, the county executive may assign a
- 27 certificate of sale held in the name of the county executive to any
- 28 political subdivision. ~~during the life of the certificate~~. If an assignment
- 29 is made under this subsection, the period of redemption of the real
- 30 property under IC 6-1.1-25 is one hundred twenty (120) days after the
- 31 date of the assignment.
- 32 SECTION 18. IC 6-1.1-24-15 IS REPEALED [EFFECTIVE JULY
- 33 1, 2015]. ~~Sec. 15: (a) The fiscal body of a county may adopt an~~
- 34 ~~ordinance authorizing the county treasurer to accept a bid on a tract or~~
- 35 ~~an item of real property offered for sale under this chapter that is~~
- 36 ~~greater than or equal to the lesser of:~~
- 37 ~~(1) the amount determined under section 5(f) of this chapter for~~
- 38 ~~the tract or item of real property; or~~
- 39 ~~(2) seventy-five percent (75%) of the gross assessed value of the~~
- 40 ~~tract or item of real property; as determined on the most recent~~
- 41 ~~assessment date.~~
- 42 (b) If the fiscal body of a county adopts an ordinance under



1 subsection (a) or repeals an ordinance adopted under subsection (a), the  
 2 fiscal body shall promptly deliver a copy of the ordinance to the county  
 3 treasurer and the county auditor:

4 SECTION 19. IC 6-1.1-24-17 IS ADDED TO THE INDIANA  
 5 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 6 [EFFECTIVE JULY 1, 2015]: Sec. 17. (a) For purposes of this  
 7 section, in a county containing a consolidated city "county  
 8 executive" refers to the board of commissioners of the county as  
 9 provided in IC 36-3-3-10.

10 (b) As used in this section, "nonprofit entity" means an  
 11 organization exempt from federal income taxation under 26 U.S.C.  
 12 501(c)(3).

13 (c) The county executive may by resolution:

- 14 (1) identify tax sale certificates issued under section 6 of this  
 15 chapter that the county executive desires to assign to one (1)  
 16 or more nonprofit entities; and  
 17 (2) set a date, time, and place for a public hearing to consider  
 18 the assignment of the tax sale certificates to the nonprofit  
 19 entities.

20 (d) Notice of the tax sale certificates identified under subsection  
 21 (c) and the date, time, and place for the hearing on the proposed  
 22 transfer of the tax sale certificates on the list shall be published in  
 23 accordance with IC 5-3-1. The notice must include a description of  
 24 the properties associated with the tax sale certificates being  
 25 considered for assignment by:

- 26 (1) parcel number;  
 27 (2) legal description; and  
 28 (3) street address or other common description.

29 The notice must specify that the county executive will hear any  
 30 opposition to the proposed assignments.

31 (e) After the hearing set under subsection (c), the county  
 32 executive shall by resolution make a final determination  
 33 concerning:

- 34 (1) the tax sale certificates that are to be assigned to a  
 35 nonprofit entity;  
 36 (2) the nonprofit entity to which each tax sale certificate is to  
 37 be assigned; and  
 38 (3) the terms and conditions of the assignment.

39 (f) If a county executive assigns a tax sale certificate to a  
 40 nonprofit entity under this section, the period of redemption of the  
 41 real property under IC 6-1.1-25 expires one hundred twenty (120)  
 42 days after the date of the assignment to the nonprofit entity. If a



1 **nonprofit entity takes assignment of a tax sale certificate under this**  
 2 **section, the nonprofit entity acquires the same rights and**  
 3 **obligations as a purchaser of a tax sale certificate under section 6.1**  
 4 **of this chapter.**

5 SECTION 20. IC 6-1.1-25-2, AS AMENDED BY P.L.94-2014,  
 6 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 7 JULY 1, 2015]: Sec. 2. (a) The total amount of money required for the  
 8 redemption of real property equals:

9 (1) the sum of the amounts prescribed in subsections (b) through  
 10 (f), **reduced by any amount held in the name of the taxpayer**  
 11 **or purchaser in the tax sale surplus fund;** or

12 (2) the amount prescribed in subsection (g);  
 13 **reduced by any amounts held in the name of the taxpayer or the**  
 14 **purchaser in the tax sale surplus fund.**

15 (b) Except as provided in subsection (g), the total amount required  
 16 for redemption includes:

17 (1) one hundred ten percent (110%) of the minimum bid for  
 18 which the tract or real property was offered at the time of sale, as  
 19 required by IC 6-1.1-24-5, if the tract or item of real property is  
 20 redeemed not more than six (6) months after the date of sale; or

21 (2) one hundred fifteen percent (115%) of the minimum bid for  
 22 which the tract or real property was offered at the time of sale, as  
 23 required by IC 6-1.1-24-5, if: the tract or item of real property is  
 24 redeemed more than six (6) months but not more than one (1)  
 25 year after the date of sale.

26 (c) Except as provided in subsection (g), in addition to the amount  
 27 required under subsection (b), the total amount required for redemption  
 28 includes the amount by which the purchase price exceeds the minimum  
 29 bid on the real property plus:

30 (1) five percent (5%) per annum on the amount by which the  
 31 purchase price exceeds the minimum bid on the property, if the  
 32 date of sale occurs after June 30, 2014; or

33 (2) ten percent (10%) per annum on the amount by which the  
 34 purchase price exceeds the minimum bid on the property, if the  
 35 date of sale occurs before July 1, 2014.

36 (d) Except as provided in subsection (g), in addition to the amount  
 37 required under subsections (b) and (c), the total amount required for  
 38 redemption includes all taxes and special assessments upon the  
 39 property paid by the purchaser after the sale plus:

40 (1) five percent (5%) per annum on those taxes and special  
 41 assessments, if the date of sale occurs after June 30, 2014; or

42 (2) ten percent (10%) interest per annum on those taxes and



- 1 special assessments, if the date of sale occurs before July 1, 2014.
- 2 (e) Except as provided in subsection (g), in addition to the amounts  
3 required under subsections (b), (c), and (d), the total amount required  
4 for redemption includes the following costs, if certified before  
5 redemption and not earlier than thirty (30) days after the date of sale of  
6 the property being redeemed by the payor to the county auditor on a  
7 form prescribed by the state board of accounts, that were incurred and  
8 paid by the purchaser, the purchaser's assignee, or the county, before  
9 redemption:
- 10 (1) The attorney's fees and costs of giving notice under section 4.5  
11 of this chapter.
- 12 (2) The costs of a title search or of examining and updating the  
13 abstract of title for the tract or item of real property.
- 14 (f) The total amount required for redemption includes, in addition  
15 to the amounts required under subsections (b) and (e), all taxes, special  
16 assessments, interest, penalties, and fees on the property that accrued  
17 **and are delinquent** after the sale.
- 18 (g) With respect to a tract or item of real property redeemed under  
19 section 4(c) of this chapter, instead of the amounts stated in subsections  
20 (b) through (f), the total amount required for redemption is the amount  
21 determined under IC 6-1.1-24-6.1(b)(4).
- 22 SECTION 21. IC 6-1.1-25-4, AS AMENDED BY P.L.94-2014,  
23 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
24 JULY 1, 2015]: Sec. 4. (a) The period for redemption of real property  
25 sold under IC 6-1.1-24 except for IC 6-1.1-24-1.5 is:
- 26 (1) one (1) year after the date of sale; or  
27 (2) one hundred twenty (120) days after the date of sale to a  
28 purchasing agency qualified under IC 36-7-17 or IC 36-7-17.1.
- 29 (b) Subject to subsection ~~(h)~~ (k) and IC 6-1.1-24-9(d), the period for  
30 redemption of real property:
- 31 (1) on which the county executive acquires a lien under  
32 IC 6-1.1-24-6; and  
33 (2) for which the certificate of sale is not sold under  
34 IC 6-1.1-24-6.1;
- 35 is one hundred twenty (120) days after the date the county executive  
36 acquires the lien under IC 6-1.1-24-6.
- 37 (c) The period for redemption of real property:
- 38 (1) on which the county executive acquires a lien under  
39 IC 6-1.1-24-6; and  
40 (2) for which the certificate of sale is sold under IC 6-1.1-24;  
41 is one hundred twenty (120) days after the date of sale of the certificate  
42 of sale under IC 6-1.1-24.



1 (d) When a deed for real property is executed under this chapter, the  
 2 county auditor shall cancel the certificate of sale and file the canceled  
 3 certificate in the office of the county auditor. If real property that  
 4 appears on the list prepared under IC 6-1.1-24-1.5 is offered for sale  
 5 and an amount that is at least equal to the minimum sale price required  
 6 under IC 6-1.1-24-5 is not received, the county auditor shall issue a  
 7 deed to the real property, subject to this chapter.

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) If the county executive makes the determination under subsection~~  
10 ~~(i) as to any interest in an oil or gas lease or separate mineral rights, the~~  
11 ~~county treasurer shall certify all delinquent taxes, interest, penalties,~~  
12 ~~and costs assessed under IC 6-1.1-24 to the clerk, following the~~  
13 ~~procedures in IC 6-1.1-23-9. After the date of the county treasurer's~~  
14 ~~certification, the certified amount is subject to collection as delinquent~~  
15 ~~personal property taxes under IC 6-1.1-23. Notwithstanding~~  
16 ~~IC 6-1.1-4-12.4 and IC 6-1.1-4-12.6, the assessed value of such an~~  
17 ~~interest shall be zero (0) until production commences.~~

18 ~~(k)~~ (j) When a deed is issued to a purchaser of a certificate of sale  
19 sold under IC 6-1.1-24-6.1, the county auditor shall, in the same  
20 manner that taxes are removed by certificate of error, remove from the  
21 tax duplicate the taxes, special assessments, interest, penalties, and  
22 costs remaining due as the difference between:

23 (1) the amount of:

24 (A) the last minimum bid under IC 6-1.1-24-5; plus

25 (B) any penalty associated with a delinquency that was not due  
26 until after the date of the sale under IC 6-1.1-24-5 but is due  
27 before the issuance of the certificate of sale, with respect to  
28 taxes included in the minimum bid that were not due at the  
29 time of the sale under IC 6-1.1-24-5; and

30 (2) the amount paid for the certificate of sale.

31 ~~(l)~~ (k) If a tract or item of real property did not sell at a tax sale **or**  
32 **a sale conducted under IC 6-1.1-24-6.1** and the county treasurer and  
33 the owner of real property agree before the expiration of the period for  
34 redemption under subsection (b) to a mutually satisfactory arrangement  
35 for the payment of the entire amount required for redemption under  
36 section 2 of this chapter before the expiration of a period for  
37 redemption extended under this subsection:

38 (1) the county treasurer may extend the period for redemption;  
39 and

40 (2) except as provided in subsection ~~(m)~~; **(l)**, the extended period  
41 for redemption expires one (1) year after the date of the  
42 agreement.



1           ~~(m)~~ **(l)** If the owner of real property fails to meet the terms of an  
 2 agreement entered into with the county treasurer under subsection ~~(j)~~  
 3 **(k)**, the county treasurer may terminate the agreement after providing  
 4 thirty (30) days written notice to the owner. If the county treasurer  
 5 gives notice under this subsection, the extended period for redemption  
 6 established under subsection ~~(j)~~ **(k)** expires thirty (30) days after the  
 7 date of the notice.

8           SECTION 22. IC 6-1.1-25-4.6, AS AMENDED BY P.L.66-2014,  
 9 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 10 JULY 1, 2015]: Sec. 4.6. (a) After the expiration of the redemption  
 11 period specified in section 4 of this chapter but not later than three (3)  
 12 months after the expiration of the period of redemption:

- 13           (1) the purchaser, the purchaser's assignee, the county executive,  
 14 **the county executive's assignee**, or the purchaser of the  
 15 certificate of sale under ~~IC 6-1.1-24~~ **IC 6-1.1-24-6.1** may; or  
 16           (2) in a county where the county auditor and county treasurer  
 17 have an agreement under section 4.7 of this chapter, the county  
 18 auditor shall, upon the request of the purchaser or the purchaser's  
 19 assignee;

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

35           (b) Not later than sixty-one (61) days after the petition is filed under  
 36 subsection (a), the court shall enter an order directing the county  
 37 auditor (on the production of the certificate of sale and a copy of the  
 38 order) to issue to the petitioner a tax deed if the court finds that the  
 39 following conditions exist:

- 40           (1) The time of redemption has expired.  
 41           (2) The tract or real property has not been redeemed from the sale  
 42 before the expiration of the period of redemption specified in



- 1 section 4 of this chapter.
- 2 (3) Except with respect to a petition for the issuance of a tax deed
- 3 under a sale of the certificate of sale on the property under
- 4 IC 6-1.1-24-6.1 or IC 6-1.1-24-6.8, or with respect to penalties
- 5 described in section ~~4(k)~~ 4(j) of this chapter, all taxes and special
- 6 assessments, penalties, and costs have been paid.
- 7 (4) The notices required by this section and section 4.5 of this
- 8 chapter have been given.
- 9 (5) The petitioner has complied with all the provisions of law
- 10 entitling the petitioner to a deed.
- 11 The county auditor shall execute deeds issued under this subsection in
- 12 the name of the state under the county auditor's name. If a certificate of
- 13 sale is lost before the execution of a deed, the county auditor shall issue
- 14 a replacement certificate if the county auditor is satisfied that the
- 15 original certificate existed.
- 16 (c) Upon application by the grantee of a valid tax deed in the same
- 17 court and under the same cause number in which the judgment of sale
- 18 was entered, the court shall enter an order to place the grantee of a
- 19 valid tax deed in possession of the real estate. The court may enter any
- 20 orders and grant any relief that is necessary or desirable to place or
- 21 maintain the grantee of a valid tax deed in possession of the real estate.
- 22 (d) Except as provided in subsections (e) and (f), if:
- 23 (1) the verified petition referred to in subsection (a) is timely
- 24 filed; and
- 25 (2) the court refuses to enter an order directing the county auditor
- 26 to execute and deliver the tax deed because of the failure of the
- 27 petitioner under subsection (a) to fulfill the notice requirement of
- 28 subsection (a);
- 29 the court shall order the return of the amount, if any, by which the
- 30 purchase price exceeds the minimum bid on the property under
- 31 IC 6-1.1-24-5 minus a penalty of twenty-five percent (25%) of that
- 32 excess. The petitioner is prohibited from participating in any manner
- 33 in the next succeeding tax sale in the county under IC 6-1.1-24. The
- 34 county auditor shall deposit penalties paid under this subsection in the
- 35 county general fund.
- 36 (e) Notwithstanding subsection (d), in all cases in which:
- 37 (1) the verified petition referred to in subsection (a) is timely
- 38 filed;
- 39 (2) the petitioner under subsection (a) has made a bona fide
- 40 attempt to comply with the statutory requirements under
- 41 subsection (b) for the issuance of the tax deed but has failed to
- 42 comply with these requirements;



1 (3) the court refuses to enter an order directing the county auditor  
2 to execute and deliver the tax deed because of the failure to  
3 comply with these requirements; and

4 (4) the purchaser, the purchaser's successors or assignees, or the  
5 purchaser of the certificate of sale under IC 6-1.1-24 files a claim  
6 with the county auditor for refund not later than thirty (30) days  
7 after the entry of the order of the court refusing to direct the  
8 county auditor to execute and deliver the tax deed;

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

20 (f) Notwithstanding subsections (d) and (e), the court shall not order  
21 the return of the purchase price or any part of the purchase price if:

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

26 (g) A tax deed executed under this section vests in the grantee an  
27 estate in fee simple absolute, free and clear of all liens and  
28 encumbrances created or suffered before or after the tax sale except  
29 those liens granted priority under federal law, and the lien of the state  
30 or a political subdivision for taxes and special assessments that accrue  
31 subsequent to the sale. However, the estate is subject to all easements,  
32 covenants, declarations, and other deed restrictions and laws governing  
33 land use, including all zoning restrictions and liens and encumbrances  
34 created or suffered by the purchaser at the tax sale. The deed is prima  
35 facie evidence of:

- 36 (1) the regularity of the sale of the real property described in the  
37 deed;  
38 (2) the regularity of all proper proceedings; and  
39 (3) valid title in fee simple in the grantee of the deed.

40 (h) A tax deed issued under this section is incontestable except by  
41 appeal from the order of the court directing the county auditor to issue  
42 the tax deed filed not later than sixty (60) days after the date of the



1 court's order.

2 SECTION 23. IC 6-1.1-25-5 IS AMENDED TO READ AS  
3 FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 5. (a) A tax deed issued  
4 under this chapter shall be issued substantially in the following form:

5 Whereas AB did, on the \_\_\_\_ day of \_\_\_\_\_, 20 \_\_, produce  
6 to the ~~undersigned, CD~~, auditor of the county of \_\_\_\_\_, in the  
7 state of Indiana, a certificate of sale dated the \_\_\_\_ day of \_\_\_\_\_,  
8 20 \_\_, signed by EF ~~who, at the date of the sale, was then acting~~  
9 auditor of the county, from which it appears that AB on the \_\_\_\_ day  
10 of \_\_\_\_\_, 20 \_\_, purchased at public auction, held pursuant to  
11 law, the real property described in this indenture for the sum of \_\_\_\_\_  
12 dollars and \_\_\_\_\_ cents, being the amount due on the real property for  
13 taxes, special assessments, penalties and costs for the years \_\_\_\_\_,  
14 namely: (here set out the real property offered for sale). Such real  
15 property has been recorded in the office of the \_\_\_\_\_ county  
16 auditor as delinquent for the nonpayment of taxes, and proper notice of  
17 the sale has been given. It appearing that AB is the owner of the  
18 certificate of sale, that the time for redeeming such real property has  
19 expired, that the property has not been redeemed, that the undersigned  
20 has received a court order for the issuance of a deed for the real  
21 property described in the certificate of sale, that the records of the  
22 \_\_\_\_\_ county auditor's office state that the real property was  
23 legally liable for taxation, and that the real property has been duly  
24 assessed and properly charged on the duplicate with the taxes and  
25 special assessments for the years \_\_\_\_\_;

26 Therefore, this indenture, made this \_\_\_\_ day of \_\_\_\_\_,  
27 20 \_\_, between the State of Indiana, by CD, auditor of \_\_\_\_\_  
28 county, of the first part, and AB, of the second part, witnesseth: That  
29 the party of the first part, for and in consideration of the premises, has  
30 granted and bargained and sold to the party of the second part, the real  
31 property described in the certificate of sale, situated in the county of  
32 \_\_\_\_\_, and State of Indiana, namely and more particularly  
33 described as follows: (here set out the real property sold), to have and  
34 to hold such real property, with the appurtenances belonging thereto,  
35 in as full and ample a manner as the auditor of said county is  
36 empowered by law to convey the same.

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

40 WITNESS: \_\_\_\_\_ (L.S.)

41 Auditor of \_\_\_\_\_ County

42 STATE OF

ES 531—LS 7412/DI 113



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INDIANA )  
) S.S.  
COUNTY OF \_\_\_\_\_ )

Before me, the undersigned, \_\_\_\_\_, in and for said county, this day, personally came the above named CD, auditor of said county, and acknowledged the execution of the foregoing deed for the uses and purposes therein mentioned.

In witness whereof, I have hereunto set my hand and seal this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_ (L.S.)

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

SECTION 24. IC 6-1.1-25-5.5 IS REPEALED [EFFECTIVE JULY 1, 2015]. Sec. 5.5. (a) ~~The deed given by the county auditor to a county that acquired property under IC 6-1.1-24-6, or to a city agency that acquired property under IC 36-7-17 or IC 36-7-17.1, shall be in a form prescribed by the state board of accounts and approved by the attorney general.~~

~~(b) The deed given by the county auditor to a city that acquired property under IC 6-1.1-24-6.6 before its expiration and repeal must be in a form prescribed by the state board of accounts and approved by the attorney general.~~

SECTION 25. IC 6-1.1-25-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 7. (a) If the:

- (1) purchaser;
- (2) purchaser's successors or assigns; or
- (3) purchaser of the certificate of sale under IC 6-1.1-24;

fails to file the petition within the period provided in section 4.6 of this chapter, that person's lien against the real property terminates at the end of that period. However, this section does not apply if the **county or city state or a political subdivision** is the holder of the certificate of sale.

(b) If the notice under section 4.5 of this chapter is not given within the period specified in section 4.5(a)(3) or 4.5(c)(3) of this chapter, the lien of the:

- (1) purchaser of the property; or
- (2) purchaser of the certificate of sale under IC 6-1.1-24;

against the real property terminates at the end of that period.

SECTION 26. IC 6-1.1-25-10, AS AMENDED BY P.L.66-2014, SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 10. (a) If, before the court issues an order directing the county auditor to issue a tax deed to a tract or item of real property sold under IC 6-1.1-24, it is found by the county auditor and



1 the county treasurer that the sale was invalid, the county auditor shall  
2 refund:

3 (1) the purchase money and all taxes and special assessments on  
4 the property paid by the purchaser, the purchaser's assigns, or the  
5 purchaser of the certificate of sale under IC 6-1.1-24 after the tax  
6 sale plus five percent (5%) interest per annum; and

7 ~~(2) subject to any limitation under section 2.5 of this chapter, any~~  
8 ~~costs paid by the purchaser, the purchaser's assigns, or the~~  
9 ~~purchaser of the certificate of sale under IC 6-1.1-24 under~~  
10 ~~section 2 of this chapter; the costs described in section 2(e) of~~  
11 ~~this chapter, subject to section 2.5 of this chapter;~~

12 from the county treasury to the purchaser, the purchaser's successors or  
13 assigns, or the purchaser of the certificate of sale under IC 6-1.1-24.  
14 The tract or item of real property, if it is then eligible for sale under  
15 IC 6-1.1-24, shall be placed on the delinquent list as an initial offering  
16 under IC 6-1.1-24-6.

17 (b) A political subdivision shall reimburse the county for interest  
18 paid by the county under subsection (a) if:

19 (1) the invalidity of the sale under IC 6-1.1-24 resulted from the  
20 failure of the political subdivision to give adequate notice of a lien  
21 to property owners; and

22 (2) the existence of the lien resulted in the sale of the property  
23 under IC 6-1.1-24.

24 SECTION 27. IC 6-1.1-25-11, AS AMENDED BY P.L.66-2014,  
25 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
26 JULY 1, 2015]: Sec. 11. (a) Subsequent to the issuance of the order  
27 directing the county auditor to issue a tax deed to real property sold  
28 under IC 6-1.1-24, a county auditor shall refund:

29 **(1) the purchase money and all taxes and special assessments**  
30 **on the property paid by the purchaser, the purchaser's**  
31 **assigns, or the purchaser of the certificate of sale under**  
32 **IC 6-1.1-24 after the tax sale plus five percent (5%) interest per**  
33 **annum; and**

34 **(2) the costs described in section 2(e) of this chapter, if the**  
35 **costs were certified before the expiration of the period of**  
36 **redemption, subject to section 2.5 of this chapter;**

37 from the county treasury to the purchaser, the purchaser's successors or  
38 assigns, or the purchaser of the certificate of sale under IC 6-1.1-24 if  
39 it is found by the court that entered the order for the tax deed that

40 ~~(1) the real property described in the deed was not subject to the~~  
41 ~~taxes for which it was sold;~~

42 ~~(2) the delinquent taxes or special assessments for which the real~~



1 property was sold were properly paid before the sale or  
 2 (3) the legal description of the real property in the tax deed is void  
 3 for uncertainty. **was invalid.**

4 (b) The grantee of an invalid tax deed, including the county, to  
 5 whom a refund is made under this section shall execute, acknowledge,  
 6 and deliver to the owner a deed conveying whatever interest the  
 7 purchaser may have acquired by the tax sale deed. If a county is  
 8 required to execute a deed under this section, the deed shall be signed  
 9 by the county board of commissioners and acknowledged by the clerk  
 10 of the circuit court.

11 (c) A refund may not be made under this section while an action  
 12 initiated under either section 14 or 16 of this chapter is pending.

13 (d) If a sale is declared invalid after a claim is submitted under  
 14 IC 6-1.1-24-7 for money deposited in the tax sale surplus fund and the  
 15 claim is paid, the county auditor shall

16 (1) refund the purchase money plus five percent (5%) interest per  
 17 annum from the county treasury to the purchaser, the purchaser's  
 18 successors or assigns, or the purchaser of the certificate of sale  
 19 under IC 6-1.1-24; and

20 (2) certify the amount paid to the property owner from the tax sale  
 21 surplus fund as a lien against the property and as a civil judgment  
 22 against the property owner.

23 **initiate an action to recover the amount claimed, plus reasonable**  
 24 **attorney's fees and any other costs reasonably incurred by the**  
 25 **county in the course of, and attributable to, the recovery of the**  
 26 **amount claimed.**

27 SECTION 28. IC 6-1.1-25-12 IS REPEALED [EFFECTIVE JULY  
 28 1, 2015]. Sec. 12: (a) If the conditions prescribed in subsection (b) of  
 29 this section exist, the grantee of a deed executed under this chapter, or  
 30 the grantee's successors or assigns, acquires a lien on the real property  
 31 in an amount equal to the sum of:

32 (1) the price paid at the tax sale for the real property;

33 (2) the taxes and special assessments paid by the grantee, or the  
 34 grantee's successors or assigns, subsequent to the sale; and

35 (3) any amount due the grantee, or the grantee's successors or  
 36 assigns, as an occupying claimant.

37 (b) The grantee, or the grantee's successors or assigns, shall acquire  
 38 a lien under this section only if:

39 (1) the tax deed is ineffectual to convey title;

40 (2) the taxes or special assessments for which the real property  
 41 was sold were properly charged to that property and were unpaid  
 42 at the time of sale; and





1 (3) the real property has not been redeemed.

2 (c) The grantee, or the grantee's successors or assigns, may recover  
3 from the owner of the real property, the owner of a life estate in the real  
4 property, or any other person primarily liable for the payment of the  
5 taxes and special assessments upon the real property an amount equal  
6 to the sum of:

7 (1) the amount of the lien prescribed in this section;

8 (2) interest at the rate of ten percent (10%) per annum on the  
9 amount of the lien; and

10 (3) all other lawful charges.

11 SECTION 29. IC 6-1.1-25-13 IS REPEALED [EFFECTIVE JULY  
12 1, 2015]. Sec. 13: (a) When the grantee of an ineffectual tax deed, or  
13 the grantee's successors or assigns, receives payment for the amount  
14 which the grantee is entitled to receive under section 12(c) of this  
15 chapter, the grantee shall execute, acknowledge, and deliver a deed  
16 releasing the lien on the real property which the grantee has acquired  
17 under section 12(a) of this chapter. The grantee shall execute and  
18 deliver the deed to the person who makes the payment.

19 (b) If the grantee, or the grantee's successors or assigns, fails to  
20 execute, acknowledge, or deliver a deed as required by this section, the  
21 person who makes the payment may initiate an action to quiet title to  
22 the real property. When the payor initiates such an action, the grantee,  
23 or the grantee's successors or assigns, is liable for the court cost and the  
24 payor's reasonable attorney fees which result from the action.

25 SECTION 30. IC 6-1.1-25-15 IS REPEALED [EFFECTIVE JULY  
26 1, 2015]. Sec. 15: With respect to an action initiated under section 14  
27 of this chapter, if the court finds that the plaintiff's title is invalid and  
28 that the plaintiff is not entitled to a refund under section 11 of this  
29 chapter, the court shall ascertain the amount due the plaintiff under  
30 section 12(c) of this chapter and from whom the amount is due. The  
31 court shall order that the sum so ascertained be paid within a  
32 reasonable time. If the payment is not made, the court shall order that  
33 the real property be sold to pay the judgment and that the right of  
34 redemption of the defendants to the suit, and all persons claiming under  
35 them, is foreclosed. When real property is sold under this section, the  
36 sheriff shall, upon payment of the purchase money, execute and deliver  
37 to the purchaser a deed in fee simple for the real property. The  
38 purchaser may then take immediate possession of the real property, and  
39 there is no right of redemption from the sale.

40 SECTION 31. IC 6-1.1-37-9, AS AMENDED BY P.L.288-2013,  
41 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
42 JULY 1, 2015]: Sec. 9. (a) This section applies when:



- 1 (1) an assessment is made or increased after the date or dates on  
 2 which the taxes for the year for which the assessment is made  
 3 were originally due;
- 4 (2) the assessment upon which a taxpayer has been paying taxes  
 5 under IC 6-1.1-15-10(a)(1) or IC 6-1.1-15-10(a)(2) while a  
 6 petition for review or a judicial proceeding has been pending is  
 7 less than the assessment that results from the final determination  
 8 of the petition for review or judicial proceeding; or
- 9 (3) the collection of certain ad valorem property taxes has been  
 10 enjoined under IC 33-26-6-2, and under the final determination of  
 11 the petition for judicial review the taxpayer is liable for at least  
 12 part of those taxes.
- 13 (b) Except as provided in subsections (c) and (g), a taxpayer shall  
 14 pay interest on the taxes the taxpayer is required to pay as a result of an  
 15 action or a determination described in subsection (a) at the rate  
 16 established by the commissioner of the department of state revenue  
 17 under IC 6-8.1-10-1 from the original due date or dates for those taxes  
 18 to:
- 19 (1) the date of payment; or  
 20 (2) the date on which penalties for the late payment of a tax  
 21 installment may be charged under subsection (e) or (f);  
 22 whichever occurs first. The interest shall be computed using the rate in  
 23 effect for each particular year in which the interest accrued.
- 24 (c) Except as provided in subsection (g), a taxpayer shall pay  
 25 interest on the taxes the taxpayer is ultimately required to pay in excess  
 26 of the amount that the taxpayer is required to pay under  
 27 IC 6-1.1-15-10(a)(1) while a petition for review or a judicial  
 28 proceeding has been pending at the overpayment rate established under  
 29 Section 6621(c)(1) of the Internal Revenue Code in effect on the  
 30 original due date or dates for those taxes from the original due date or  
 31 dates for those taxes to:
- 32 (1) the date of payment; or  
 33 (2) the date on which penalties for the late payment of a tax  
 34 installment may be charged under subsection (e) or (f);  
 35 whichever occurs first.
- 36 (d) With respect to an action or determination described in  
 37 subsection (a), the taxpayer shall pay the taxes resulting from that  
 38 action or determination and the interest prescribed under subsection (b)  
 39 or (c) on or before:
- 40 (1) the next May 10; or  
 41 (2) the next November 10;  
 42 whichever occurs first.



1 (e) A taxpayer shall, to the extent that the penalty is not waived  
 2 under section ~~10.1~~ or 10.7 of this chapter, begin paying the penalty  
 3 prescribed in section 10 of this chapter on the day after the date for  
 4 payment prescribed in subsection (d) if:

5 (1) the taxpayer has not paid the amount of taxes resulting from  
 6 the action or determination; and

7 (2) the taxpayer either:

8 (A) received notice of the taxes the taxpayer is required to pay  
 9 as a result of the action or determination at least thirty (30)  
 10 days before the date for payment; or

11 (B) voluntarily signed and filed an assessment return for the  
 12 taxes.

13 (f) If subsection (e) does not apply, a taxpayer who has not paid the  
 14 amount of taxes resulting from the action or determination shall, to the  
 15 extent that the penalty is not waived under section ~~10.1~~ or 10.7 of this  
 16 chapter, begin paying the penalty prescribed in section 10 of this  
 17 chapter on:

18 (1) the next May 10 which follows the date for payment  
 19 prescribed in subsection (d); or

20 (2) the next November 10 which follows the date for payment  
 21 prescribed in subsection (d);

22 whichever occurs first.

23 (g) A taxpayer is not subject to the payment of interest on real  
 24 property assessments under subsection (b) or (c) if:

25 (1) an assessment is made or increased after the date or dates on  
 26 which the taxes for the year for which the assessment is made  
 27 were due;

28 (2) the assessment or the assessment increase is made as the result  
 29 of error or neglect by the assessor or by any other official  
 30 involved with the assessment of property or the collection of  
 31 property taxes; and

32 (3) the assessment:

33 (A) would have been made on the normal assessment date if  
 34 the error or neglect had not occurred; or

35 (B) increase would have been included in the assessment on  
 36 the normal annual assessment date if the error or neglect had  
 37 not occurred.

38 SECTION 32. IC 6-1.1-37-10.1 IS REPEALED [EFFECTIVE JULY  
 39 1, 2015]. Sec. ~~10.1~~. (a) The fiscal body of a county may, before July 1,  
 40 2012, adopt an ordinance to have this section apply throughout the  
 41 county. If the fiscal body of a county adopts an ordinance under this  
 42 subsection, the ordinance applies after June 30, 2012, and until July 1,



1 2013; and the fiscal body shall deliver a copy of the ordinance to the  
2 county treasurer and the county auditor:

3 (b) The county treasurer of a county to which this section applies  
4 shall waive all interest and penalties added before January 1, 2012; to  
5 a delinquent property tax installment or special assessment on a tract  
6 or an item of real property if:

7 (1) all of the delinquent taxes and special assessments on the tract  
8 or item of real property were first due and payable before January  
9 1, 2012; and

10 (2) before July 1, 2013; the taxpayer has paid:

11 (A) all of the delinquent taxes and special assessments  
12 described in subdivision (1); and

13 (B) all of the taxes and special assessments that are first due  
14 and payable on the tract or item of real property after  
15 December 31, 2011; and before July 1, 2013 (and any interest  
16 and penalties on these taxes and special assessments):

17 (c) The county treasurer of a county to which this section applies  
18 shall waive interest and penalties as provided in subsection (b) if the  
19 conditions of subsection (b) are satisfied; notwithstanding any payment  
20 arrangement entered into by the county treasurer and the taxpayer  
21 under IC 6-1.1-24-1.2 or under any other law:

22 SECTION 33. IC 36-1-11-4, AS AMENDED BY P.L.257-2013,  
23 SECTION 41, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
24 JULY 1, 2015]: Sec. 4. (a) A disposing agent who wants to sell or  
25 transfer real property must comply with this section, except as  
26 permitted by section 4.1, 4.2, 5, 5.5, 5.7, 5.9, 8, 14, 15, or 18 of this  
27 chapter.

28 (b) The disposing agent shall first have the property appraised by  
29 two (2) appraisers. The appraisers must be:

30 (1) professionally engaged in making appraisals;

31 (2) licensed under IC 25-34.1; or

32 (3) employees of the political subdivision familiar with the value  
33 of the property.

34 (c) After the property is appraised, the disposing agent shall  
35 **determine a minimum bid for the property based on the appraisals**  
36 **and the disposing agent's knowledge of the property**, publish a  
37 notice in accordance with IC 5-3-1 setting forth the terms and  
38 conditions of the sale, **including the minimum bid**, and, when  
39 subsection (e) is employed, may engage an auctioneer licensed under  
40 IC 25-6.1 to advertise the sale and to conduct a public auction. The  
41 advertising conducted by the auctioneer is in addition to any other  
42 notice required by law and shall include a detailed description of the



1 property to be sold stating the key numbers, if any, of the tracts within  
 2 that property. If the disposing agent determines that the best sale of the  
 3 property can be made by letting the bidders determine certain  
 4 conditions of the sale (such as required zoning or soil or drainage  
 5 conditions) as a prerequisite to purchasing the property, the disposing  
 6 agent may permit the bidders to specify those conditions. The notice  
 7 must state the following:

8 (1) Bids will be received beginning on a specific date.

9 (2) The sale will continue from day to day for a period determined  
 10 by the disposing agent of not more than sixty (60) days.

11 (3) The property may not be sold to a person who is ineligible  
 12 under section 16 of this chapter.

13 (4) A bid submitted by a trust (as defined in IC 30-4-1-1(a)) must  
 14 identify each:

15 (A) beneficiary of the trust; and

16 (B) settlor empowered to revoke or modify the trust.

17 (d) A bid must be open to public inspection. A bidder may raise the  
 18 bidder's bid, and subject to subsection (e), that raise takes effect after  
 19 the board has given written notice of that raise to the other bidders.

20 (e) The disposing agent may also engage an auctioneer licensed  
 21 under IC 25-6.1 to conduct a sale by public auction. The auction may  
 22 be conducted either at the time for beginning the sale in accordance  
 23 with the public notice or after the beginning of the sale. The disposing  
 24 agent shall give each bidder who has submitted a bid written notice of  
 25 the time and place of the auction.

26 (f) The disposing agent may, before expiration of the time set out in  
 27 the notice, sell the property to the highest and best bidder. The highest  
 28 and best bidder must have complied with any requirement under  
 29 subsection (c)(4). ~~However, the disposing agent may sell the property~~  
 30 ~~for less than ninety percent (90%) of the average of the two (2)~~  
 31 ~~appraisals of the tracts only after an additional notice stating the~~  
 32 ~~amount of the bid to be accepted is published in accordance with~~  
 33 ~~IC 5-3-1.~~ The disposing agent may reject all bids. If the disposing agent  
 34 rejects all bids, the disposing agent must make a written determination  
 35 to reject all bids explaining why all bids were rejected.

36 (g) If the disposing agent determines that, in the exercise of good  
 37 business judgment, the disposing agent should hire a broker or  
 38 auctioneer to sell the property, the disposing agent may do so and pay  
 39 the broker or auctioneer a reasonable compensation out of the gross  
 40 proceeds of the sale. A disposing agent may hire a broker to sell real  
 41 property directly rather than using the bid process under subsections (c)  
 42 through (f) if:



1 (1) the disposing agent publishes a notice of the determination to  
2 hire the broker in accordance with IC 5-3-1; and

3 (2) the property has been up for bid for at least sixty (60) days  
4 before the broker is hired, and either no bids were received or the  
5 disposing agent has rejected all bids that were received.

6 The disposing agent may hire one (1) of the appraisers as the broker or  
7 auctioneer.

8 (h) The following apply if a broker is hired under subsection (g):

9 (1) The property may not be sold to a person who is ineligible  
10 under section 16 of this chapter.

11 (2) If the property is sold to a trust (as defined in IC 30-4-1-1(a)),  
12 the following information must be placed in the public record  
13 relating to the sale:

14 (A) Each beneficiary of the trust.

15 (B) Each settlor empowered to revoke or modify the trust.

16 **(i) A disposing agent may conduct a public auction under this**  
17 **section solely by electronic means, referred to in this subsection as**  
18 **an electronic sale. A disposing agent that elects to conduct an**  
19 **electronic sale may receive electronic payments and establish**  
20 **policies necessary to secure the payments in a timely fashion. The**  
21 **disposing agent may not charge an additional fee for conducting an**  
22 **electronic sale. If a disposing agent chooses to conduct a public**  
23 **auction as an electronic sale, the notice required by subsection (c)**  
24 **must include a statement declaring this fact.**

25 SECTION 34. IC 36-7-17.1-7, AS ADDED BY P.L.118-2013,  
26 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
27 JULY 1, 2015]: Sec. 7. (a) The conveyance of a dwelling to a  
28 applicant under this chapter shall be made in return for a fee of:

29 (1) one dollar (\$1); plus

30 (2) the amounts described in ~~IC 6-1.1-24-5(f)(4)~~ **IC 6-1.1-24-5(e)**  
31 **through IC 6-1.1-24-5(f)(6); IC 6-1.1-24-5(e)(6);**

32 if the applicant executes an agreement that meets the minimum  
33 conditions specified in subsection (b).

34 (b) The agreement described in subsection (a) must include the  
35 following minimum conditions:

36 (1) The applicant must apply for and receive a rehabilitation loan  
37 with respect to the dwelling and the real property on which it is  
38 located not later than the period prescribed by the director of the  
39 agency in the rules and regulations described in section 11 of this  
40 chapter.

41 (2) Upon receiving the rehabilitation loan described in  
42 subdivision (1), the applicant must comply with the program



1 regulations set forth in 24 CFR 203.50 and 24 CFR 203.440 et  
2 seq., with respect to the rehabilitation loan described in  
3 subdivision (1).  
4 (3) The applicant must comply with any additional terms,  
5 conditions, and requirements that the agency may impose to  
6 ensure that the purposes of this chapter are carried out. This may  
7 include the requirement that the dwelling be rehabilitated to  
8 minimum building code standards before possession.



## COMMITTEE REPORT

Madam President: The Senate Committee on Local Government, to which was referred Senate Bill No. 531, 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 17, delete lines 13 through 27, begin a new paragraph and insert:

"SECTION 11. IC 6-1.1-24-6.2, AS ADDED BY P.L.203-2013, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 6.2. (a) This section applies to real property located within the municipal boundaries of a city or town.

(b) Before:

- (1) the transfer of real property under section 6.7 of this chapter;
- (2) the sale of real property under section 6.8 of this chapter; ~~or~~
- (3) the transfer of real property under section 6.9 of this chapter;
- ~~or~~
- (4) the assignment of a tax sale certificate under section 17 of this chapter;**

the county executive of the county in which the real property is located shall notify the executive of the city or town in which the real property is located of the opportunity to accept a transfer of the property to the city or town as negotiated between the city or town and the county.

(c) After receiving notice from a county executive under subsection (b), the executive of the city or town shall respond to the notice not later than twenty (20) days after the executive receives the notice."

Page 18, delete lines 40 through 42, begin a new paragraph and insert:

"SECTION 14. IC 6-1.1-24-6.7, AS AMENDED BY P.L.203-2013, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 6.7. **(a) For purposes of this section, in a county containing a consolidated city "county executive" refers to the board of commissioners of the county as provided in IC 36-3-3-10.**

**(b) A county executive may transfer to a nonprofit entity:**

- (1) property under this section; or**
- (2) a tax sale certificate under section 17 of this chapter.**

**(c) As used in this section, "nonprofit entity" means an organization exempt from federal income taxation under 26 U.S.C. 501(c)(3).**

~~(a)~~ **(d)** The county executive may:

- (1) by resolution, identify the property described under section 6 of this chapter that the county executive desires to transfer to a





nonprofit ~~corporation~~ **entities** for use for the public good; and  
 (2) set a date, time, and place for a public hearing to consider the transfer of the property to a nonprofit ~~corporation~~ **entities**.

~~(b)~~ **(e)** Notice of the property identified under subsection ~~(a)~~ **(d)** and the date, time, and place for the hearing on the proposed transfer of the property on the list shall be published in accordance with IC 5-3-1. The notice must include a description of the property by:

- (1) legal description; and
- (2) parcel number or street address, or both.

The notice must specify that the county executive will accept applications submitted by nonprofit ~~corporations~~ **entities** as provided in subsection ~~(d)~~ **(g)** and hear any opposition to a proposed transfer.

~~(c)~~ **(f)** After the hearing set under subsection ~~(a)~~ **(d)**, the county executive shall by resolution make a final determination concerning:

- (1) the properties that are to be transferred to a nonprofit ~~corporation~~ **entity**;
- (2) the nonprofit ~~corporation~~ **entity** to which each property is to be transferred; and
- (3) the terms and conditions of the transfer.

~~(d)~~ **(g)** To be eligible to receive property under this section, a nonprofit ~~corporation~~ **entity** must file an application with the county executive. The application must state the property that the ~~corporation~~ **nonprofit entity** desires to acquire, the use to be made of the property, and the time period anticipated for implementation of the use. The application must be accompanied by documentation verifying the nonprofit status of the ~~corporation~~ **entity** and be signed by an officer of the ~~corporation~~ **nonprofit entity**. If more than one (1) application for a single property is filed, the county executive shall determine which application is to be accepted based on the benefit to be provided to the public and the neighborhood and the suitability of the stated use for the property and the surrounding area.

~~(e)~~ **(h)** After the hearing set under subsection ~~(a)~~ **(d)** and the final determination of properties to be transferred under subsection ~~(c)~~ **(f)**, the county executive, on behalf of the county, shall cause all delinquent taxes, special assessments, penalties, interest, and costs of sale to be removed from the tax duplicate and the nonprofit ~~corporation~~ **entity** is entitled to a tax deed prepared by the county auditor, if the conditions of IC 6-1.1-25-4.5 and IC 6-1.1-25-4.6 are satisfied. The deed shall provide for:

- (1) the use to be made of the property;
- (2) the time within which the use must be implemented and maintained;



(3) any other terms and conditions that are established by the county executive; and

(4) the reversion of the property to the county executive if the grantee nonprofit ~~corporation~~ **entity** fails to comply with the terms and conditions.

If the grantee nonprofit ~~corporation~~ **entity** fails to comply with the terms and conditions of the transfer and title to the property reverts to the county executive, the property may be retained by the county executive or disposed of under any of the provisions of this chapter or IC 6-1.1-25, or both."

Delete page 19.

Page 20, delete lines 1 through 30.

Page 27, between lines 9 and 10, begin a new paragraph and insert:

"SECTION 19. IC 6-1.1-24-17 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: **Sec. 17. (a) For purposes of this section, in a county containing a consolidated city "county executive" refers to the board of commissioners of the county as provided in IC 36-3-3-10.**

**(b) As used in this section, "nonprofit entity" means an organization exempt from federal income taxation under 26 U.S.C. 501(c)(3).**

**(c) The county executive may by resolution:**

**(1) identify tax sale certificates issued under section 6 of this chapter that the county executive desires to assign to one (1) or more nonprofit entities; and**

**(2) set a date, time, and place for a public hearing to consider the assignment of the tax sale certificates to the nonprofit entities.**

**(d) Notice of the tax sale certificates identified under subsection (c) and the date, time, and place for the hearing on the proposed transfer of the tax sale certificates on the list shall be published in accordance with IC 5-3-1. The notice must include a description of the properties associated with the tax sale certificates being considered for assignment by:**

**(1) parcel number;**

**(2) legal description; and**

**(3) street address or other common description.**

**The notice must specify that the county executive will hear any opposition to the proposed assignments.**

**(e) After the hearing set under subsection (c), the county executive shall by resolution make a final determination**



concerning:

- (1) the tax sale certificates that are to be assigned to a nonprofit entity;
- (2) the nonprofit entity to which each tax sale certificate is to be assigned; and
- (3) the terms and conditions of the assignment.

(f) If a county executive assigns a tax sale certificate to a nonprofit entity under this section, the period of redemption of the real property under IC 6-1.1-25 expires one hundred twenty (120) days after the date of the assignment to the nonprofit entity. If a nonprofit entity takes assignment of a tax sale certificate under this section, the nonprofit entity acquires the same rights and obligations as a purchaser of a tax sale certificate under section 6.1 of this chapter."

- Page 27, line 15, reset in roman "(f);".
- Page 27, line 15, delete "(f);" and insert "(f)".
- Page 27, line 15, delete "(e)".
- Page 27, line 17, reset in roman "(g);".
- Page 27, line 19, delete "(f)".
- Page 27, line 20, reset in roman "(g)".
- Page 27, line 20, delete "(f)".
- Page 27, line 31, reset in roman "(g)".
- Page 27, line 31, delete "(f)".
- Page 27, line 41, reset in roman "(g)".
- Page 27, line 41, delete "(f)".
- Page 28, line 7, reset in roman "(g)".
- Page 28, line 7, delete "(f)".
- Page 28, reset in roman lines 19 through 21.
- Page 28, line 21, after "accrued" insert "**and are delinquent**".
- Page 28, reset in roman line 22.
- Page 28, line 23, reset in roman "(g)".
- Page 28, line 23, delete "(f)".
- Page 28, line 25, reset in roman "(f)".
- Page 28, line 25, delete "(e)".
- Page 39, delete lines 3 through 13.
- Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to SB 531 as introduced.)

HEAD, Chairperson

Committee Vote: Yeas 6, Nays 0.

ES 531—LS 7412/DI 113



COMMITTEE REPORT

Mr. Speaker: Your Committee on Judiciary, to which was referred Senate Bill 531, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill do pass.

(Reference is to SB 531 as printed January 30, 2015.)

STEUERWALD

Committee Vote: Yeas 8, Nays 0

