

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 2016 Regular Session of the General Assembly.

## SENATE ENROLLED ACT No. 455

---

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

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

SECTION 1. IC 6-1.1-1-8.4, AS AMENDED BY P.L.182-2009(ss), SECTION 84, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2018]: Sec. 8.4. (a) "Inventory" means:

- (1) materials held for processing or for use in production;
- (2) finished or partially finished goods of a manufacturer or processor; and
- (3) property held for sale in the ordinary course of trade or business.

(b) The term includes:

- (1) items that qualify as inventory under 50 IAC 4.2-5-1 (as effective December 31, 2008); and
- (2) subject to subsection (c), a mobile home or manufactured home that:
  - (A) does not qualify as real property;
  - (B) is located in a mobile home community;
  - (C) is unoccupied; and
  - (D) is owned and held for sale **or lease** by the owner of the mobile home community.

(c) Subsection (b)(2) applies regardless of whether the mobile home that is held for sale **or lease** is new or was previously owned.

SECTION 2. IC 6-1.1-1-9, AS AMENDED BY P.L.101-2008,



SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2018]: Sec. 9. (a) For purposes of this article, the "owner" of tangible property shall be determined by using the rules contained in this section.

(b) Except as otherwise provided in this section, the holder of the legal title to personal property, or the legal title in fee to real property, is:

- (1) the owner of that property, **if a title document is not ordinarily issued to an owner for that type of property; or**
- (2) **the owner of that property who is designated as the grantee, buyer, or other equivalent term in the title document or bureau of motor vehicles affidavit of sale or disposal, if a title document is ordinarily issued to an owner for that type of property.**

(c) When title to tangible property passes on the assessment date of any year, only the person obtaining title is the owner of that property on the assessment date.

(d) When the mortgagee of real property is in possession of the mortgaged premises, the mortgagee is the owner of that property.

(e) When personal property is security for a debt and the debtor is in possession of the property, the debtor is the owner of that property.

(f) When a life tenant of real property is in possession of the real property, the life tenant is the owner of that property.

(g) When the grantor of a qualified personal residence trust created under United States Treasury Regulation 25.2702-5(c)(2) is:

- (1) in possession of the real property transferred to the trust; and
- (2) entitled to occupy the real property rent free under the terms of the trust;

the grantor is the owner of that real property.

SECTION 3. IC 6-1.1-2-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2018]: Sec. 4. (a) The owner of any real property on the assessment date of a year is liable for the taxes imposed for that year on the property, unless a person holding, possessing, controlling, or occupying any real property on the assessment date of a year is liable for the taxes imposed for that year on the property under a memorandum of lease or other contract with the owner that is recorded with the county recorder before January 1, 1998.

(b) **Except for a mobile home assessed as personal property**, a person holding, possessing, controlling, or occupying any personal property on the assessment date of a year is liable for the taxes imposed for that year on the property unless:

- (1) the person establishes that the property is being assessed and



taxed in the name of the owner; or

(2) the owner is liable for the taxes under a contract with that person.

**A person owning a mobile home assessed as personal property on the assessment date of a year is liable for the taxes imposed for that year on the property.** When a person other than the owner pays any property taxes, as required by this section, that person may recover the amount paid from the owner, unless the parties have agreed to other terms in a contract.

(b) An owner on the assessment date of a year of real property that has an improvement or appurtenance that is:

(1) assessed as real property; and

(2) owned, held, possessed, controlled, or occupied on the assessment date of a year by a person other than the owner of the land;

is jointly liable for the taxes imposed for the year on the improvement or appurtenance with the person holding, possessing, controlling, or occupying the improvement or appurtenance on the assessment date.

(c) An improvement or appurtenance to land that, on the assessment date of a year, is held, possessed, controlled, or occupied by a different person than the owner of the land may be listed and assessed separately from the land only if the improvement or appurtenance is held, possessed, controlled, or occupied under a memorandum of lease or other contract that is recorded with the county recorder before January 1, 1998.

SECTION 4. IC 6-1.1-7-3, AS AMENDED BY P.L.146-2008, SECTION 95, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2018]: Sec. 3. (a) A person who ~~permits~~ **places a mobile home or allows** a mobile home to be placed on any land which the person owns, possesses, or controls shall report that fact to the assessor of the township in which the land is located, or the county assessor if there is no township assessor for the township, within ~~ten (10)~~ **thirty (30)** days after the mobile home is placed on the land.

(b) **This subsection applies to a person that operates a mobile home community. In addition to the requirements of subsection (a), if a person to whom this subsection applies places a mobile home or allows a mobile home to be placed in the mobile home community, if a sale or lease of a mobile home previously held as inventory occurs, or if the status of a mobile home is changed to inventory, the person shall furnish the following information and other items to the assessor of the township in which the mobile home community is located, or the county assessor if there is no**



township assessor for the township, within thirty (30) days after the mobile home is placed in the mobile home community, the sale or lease of the mobile home occurs, or the change in status of the mobile home to inventory occurs:

- (1) If applicable, notice of the sale or lease of the mobile home or the change in status of the mobile home to inventory.
- (2) The name of the owner of the mobile home at the time the entry is made, as shown on the title to the mobile home.
- (3) The vehicle identification number of the mobile home.
- (4) A copy of the title held by the owner of the mobile home at the time the entry is made, or, if no title exists:
  - (A) a petition filed with a court requesting an order by the court for the title of the mobile home; or
  - (B) a bureau of motor vehicles affidavit of sale or disposal.
- (5) A copy of the most recent permit issued to the owner of the mobile home or issued under section 10 of this chapter, if applicable.

(c) The ~~ten (10)~~ **thirty (30)** day period specified in subsections (a) and (b) commences the day after the day that the mobile home is placed upon the land.

SECTION 5. IC 6-1.1-7-10, AS AMENDED BY P.L.198-2016, SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2018]: Sec. 10. (a) This section does not apply to a mobile home that is offered for sale at auction under IC 9-22-1.5, **IC 9-22-1.7, or IC 6-1.1-23.5** for the transfer resulting from the auction.

(b) A mobile home may not be moved from one (1) location to another unless the owner **or the owner's agent** obtains a permit to move the mobile home from the county treasurer.

(c) The bureau of motor vehicles may not:

- (1) transfer the title to a mobile home; or
- (2) change names in any manner on the title to a mobile home;

unless the owner **or the owner's agent** holds a valid permit to transfer the title that was issued by the county treasurer **and includes the county treasurer's embossed seal.**

(d) A county treasurer shall issue a permit which is required to either move, or transfer the title to, a mobile home if the taxes, special assessments, interest, penalties, judgments, and costs that are due and payable on the mobile home have been paid **and the person requesting the permit has a state issued title, a court order, or a bureau of motor vehicles affidavit of sale or disposal.** The county treasurer shall issue the permit not later than two (2) business days



(excluding weekends and holidays) after the date the completed permit application is received by the county treasurer. The permit shall state the date it is issued.

(e) After issuing a permit to move a mobile home under subsection (d), a county treasurer shall notify the township assessor of the township to which the mobile home will be moved, or the county assessor if there is no township assessor for the township, that the permit to move the mobile home has been issued.

(f) A permit to move, or transfer title to, a mobile home that is issued under this section expires ninety (90) days after the date the permit is issued. The permit is invalid after the permit expires. If the owner wishes to move, or transfer title to, the mobile home after the permit has expired, the owner **or the owner's agent** must obtain a new permit under this section.

**(g) A county treasurer is not liable for the county treasurer's good faith efforts to collect taxes that are due and payable for a mobile home. Good faith efforts include the refusal to issue a permit under subsection (d) until all property taxes that are due and payable for a mobile home are paid to the county treasurer.**

SECTION 6. IC 6-1.1-7-11, AS AMENDED BY P.L.198-2016, SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2018]: Sec. 11. (a) A person who is engaged to move a mobile home may not provide that service unless the owner presents the mover with a permit to move the mobile home and the permit is dated not more than ninety (90) days before the date of the proposed move. The mover shall ~~retain possession of~~ **visibly display** the permit while the mobile home is in transit.

(b) The mover shall return the permit to the owner of the mobile home when the move is completed.

SECTION 7. IC 6-1.1-7-15, AS ADDED BY P.L.182-2009(ss), SECTION 92, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 15. (a) This section applies to a mobile home or manufactured home:

- (1) that has deteriorated to a degree that it can no longer provide suitable protection from the elements as to be used as a primary place of residence;
- (2) that has little or no value as a structure to be rehabilitated for use as a primary place of residence;
- (3) on which personal property tax liability has been imposed in an amount that exceeds the estimated resale value of the mobile home or manufactured home; and
- (4) that has been abandoned in a mobile home community



licensed under IC 16-41-27.

(b) The holder of:

(1) the title; ~~or~~ or

(2) a bureau of motor vehicles affidavit of sale or disposal;

for a mobile home or manufactured home described in subsection (a) may submit a written request to the county assessor for the county where the mobile home or manufactured home is located requesting that personal property tax liability imposed on the mobile home or manufactured home be waived. If the county assessor determines that the property that is the subject of the request meets the requirements in subsection (a), the county assessor shall send to the applicant a letter that waives the property taxes, special assessments, interest, penalties, and costs assessed against the property under this article, subject to compliance with subsection (c). The county assessor shall deliver a copy of the letter to the county auditor and the county treasurer.

(c) Upon receipt of a letter waiving property taxes imposed on a mobile home or manufactured home, the holder of the title of the property that is the subject of a letter issued under subsection (b) shall:

(1) deliver a signed statement to the county assessor stating that the mobile home or manufactured home:

(A) will be dismantled or destroyed either at its present site or at a remote site; and

(B) will not be used again as a dwelling or other shelter; and

(2) dismantle or destroy the mobile home or manufactured home and not use the mobile home or manufactured home as a structure after the issuance date of the letter waiving property taxes.

(d) The county auditor shall remove from the tax duplicate the property taxes, special assessments, interest, penalties, and costs for which a waiver is granted under this section.

SECTION 8. IC 6-1.1-23-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: **Sec. 0.1. After December 31, 2017, a county treasurer may collect delinquent property taxes, penalties, and collection expenses that are attributable to a mobile home assessed as personal property by using the procedures of this chapter or IC 6-1.1-23.5. However, after a county treasurer has initiated an action under this chapter or IC 6-1.1-23.5 to collect the delinquent property taxes, penalties, and collection expenses owed by a taxpayer for a mobile home assessed as personal property, the county treasurer shall continue to use the procedures of the chapter under which the action was initiated until the delinquent property taxes, penalties, and collection expenses are paid in full or**



**the mobile home is sold or otherwise disposed of.**

SECTION 9. IC 6-1.1-23.5 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2018]:

**Chapter 23.5. Collection of Delinquent Personal Property Taxes Attributable to a Mobile Home**

**Sec. 1. Subject to IC 6-1.1-23-0.1, a county treasurer may elect to use the procedures of this chapter to collect delinquent personal property taxes, penalties, and collection expenses that are attributable to a mobile home assessed as personal property.**

**Sec. 2. The following definitions apply throughout this chapter:**

**(1) "County executive" means the following:**

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

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

**(2) "Substantial property interest of record" means title to or an interest in a mobile home possessed by a person as evidenced by the certificate of title issued by the bureau of motor vehicles.**

**(3) "Tentative auction list" refers to a list prepared by a county treasurer under section 4 of this chapter and amended from time to time in the manner prescribed by this chapter.**

**Sec. 3. (a) With respect to the collection of delinquent personal property taxes under this chapter, the county treasurer shall charge the following collection expenses to each delinquent taxpayer:**

**(1) For making a demand:**

**(A) by registered or certified mail, eight dollars (\$8); or**

**(B) by some means other than registered or certified mail, five dollars (\$5).**

**(2) For selling personal property, ten percent (10%) of the sale price.**

**(3) For advertising a sale, the legal rates for advertising.**

**(4) For transfer and storage of personal property, the actual expense incurred.**

**(5) Other reasonable expenses of collection, including:**

**(A) title search expenses;**

**(B) uniform commercial code search expenses; and**

**(C) reasonable attorney's fees or court costs incurred:**

**(i) in the collection process;**

**(ii) due to a court order; or**



(iii) due to an order of the treasurer.

(b) The fees collected under this section are the property of the county and shall be deposited in the county general fund. The collection expenses incurred in connection with the levy upon and sale of personal property shall be paid from the county general fund without prior appropriation.

**Sec. 4.** Annually, after May 10 and before August 1, each county treasurer shall prepare a tentative auction list of taxpayers who:

- (1) own a mobile home assessed as personal property that is located in the county; and
- (2) owe delinquent personal property taxes attributable to the mobile home that:
  - (A) were first due and payable before January 1 of the year in which the tentative auction list is being prepared;
  - (B) exceed twenty-five dollars (\$25); and
  - (C) the county treasurer elects to collect using the procedures of this chapter.

**Sec. 5.** (a) After a county treasurer prepares the tentative auction list under section 4 of this chapter, the county treasurer shall serve a written demand upon each taxpayer on the list. The written demand may be served upon the taxpayer:

- (1) by certified mail;
- (2) in person by the county treasurer or the county treasurer's agent; or
- (3) by proof of certificate of mailing.

(b) A written demand issued under subsection (a) must include the following:

- (1) A statement that the taxpayer is delinquent in the payment of personal property taxes that are attributable to a mobile home assessed as personal property.
- (2) The amount of the delinquent taxes.
- (3) The penalties due on the delinquent taxes.
- (4) The collection expenses that the taxpayer owes.
- (5) A statement that if the sum of the delinquent taxes, penalties, and collection expenses are not paid within sixty (60) days after the date the demand is made, the county treasurer may seek a judgment against the taxpayer in a court with jurisdiction.
- (6) A statement that if a judgment is entered against the taxpayer for failure to pay delinquent personal property taxes, penalties, and collection expenses attributable to a mobile home assessed as personal property, the county





treasurer may offer the taxpayer's mobile home for sale at auction to the highest bidder to satisfy the total amount due plus the additional collection expenses incurred unless the taxpayer:

(A) pays in full the taxpayer's delinquent personal property taxes, penalties, and collection expenses that are attributable to the taxpayer's mobile home; or

(B) enters into an installment agreement with the county treasurer to pay the taxpayer's delinquent personal property taxes, penalties, and collection expenses that are attributable to the taxpayer's mobile home;

before the auction is held.

(7) A statement of the tentative date on which the county treasurer expects to conduct the auction.

Sec. 6. A county treasurer may enter into an agreement with a taxpayer on the tentative auction list under section 4 of this chapter that allows the taxpayer to pay the taxpayer's delinquent personal property taxes, penalties, and collection expenses in installments.

Sec. 7. If a taxpayer:

(1) pays in full the taxpayer's delinquent personal property taxes, penalties, and collection expenses that are attributable to the taxpayer's mobile home; or

(2) enters into an agreement with the county treasurer under section 6 of this chapter;

before the mobile home is sold at auction under section 15 of this chapter, the county treasurer shall remove the corresponding entry for that taxpayer and mobile home from the tentative auction list under section 4 of this chapter or, if a judgment has already been obtained under section 14 of this chapter, withdraw the taxpayer's mobile home from the auction to be conducted under section 15 of this chapter.

Sec. 8. (a) Each year, the county executive or the county executive's designee may:

(1) after January 1; and

(2) not later than sixty (60) days after the county treasurer issues a written demand under section 5 of this chapter;

certify to the county treasurer that a mobile home is not suitable for tax sale. The certification must identify the names and addresses of each person with a substantial property interest of record. When making the application for judgment under section 13 of this chapter, the county treasurer shall include a list of the mobile homes certified as not suitable for tax sale and the names



and addresses of each person with a substantial property interest of record in the certified mobile homes that was provided to the county treasurer with the certification.

(b) Not later than ten (10) days after making the certification as provided in subsection (a), the county executive or the county executive's designee shall provide a notice to each person with a substantial property interest of record in the mobile home, stating the following:

- (1) The make and model of the mobile home.
- (2) The street address, if any, or a common description of the real property at which the mobile home was last known to be located.
- (3) That the mobile home has been certified as not suitable for tax sale.
- (4) That the court will hear and determine the issue before the tax sale.
- (5) That if the court determines that the mobile home is not suitable for tax sale, the mobile home will not be offered for sale at the tax sale.

Sec. 9. (a) At least sixty (60) days after the date on which the written demands are issued by a county treasurer under section 5 of this chapter, the county treasurer shall prepare a notice in accordance with this section that declares the county treasurer's intention to sell the mobile homes on the tentative auction list under section 4 of this chapter.

(b) The notice required by subsection (a) must contain the following:

- (1) A list of mobile homes eligible for sale under this chapter.
- (2) A statement that the mobile homes included in the list will be sold at public auction to the highest bidder.
- (3) A statement, for informational purposes only, of the last known location of each mobile home by street address, if any, and lot number, if any.
- (4) A statement that the county does not warrant the accuracy of the street address and lot number at which the mobile home was last known to be located.
- (5) A statement indicating:
  - (A) the name of the owner of each mobile home with a single owner; or
  - (B) the name of at least one (1) of the owners of each mobile home with multiple owners.
- (6) A statement of the procedure to be followed for obtaining



or objecting to a judgment and order of sale, which must include the following:

(A) A statement that the county treasurer will apply on or after a date designated in the notice for a court judgment against the mobile homes for an amount that is not less than the amount of the delinquent personal property taxes, penalties, and collection expenses attributable to the mobile homes, and for an order to sell the mobile homes at public auction to the highest bidder.

(B) A statement that any defense to the application for judgment must be:

(i) filed with the court; and

(ii) served on the county treasurer;

before the date designated as the earliest date on which the application for judgment may be filed.

(C) A statement that the county treasurer is entitled to receive all pleadings, motions, petitions, and other filings related to the defense to the application for judgment.

(D) A statement that the court will set a date for a hearing at least seven (7) days before the advertised public auction date and that the court will determine any defenses to the application for judgment at the hearing.

(7) A statement that the sale will be conducted at a place designated in the notice and that the sale will continue until all mobile homes have been offered for sale.

(8) A statement that the sale will take place at the times and dates designated in the notice. Whenever the public auction is to be conducted as an electronic sale, the notice must include a statement indicating that the public auction will be conducted as an electronic sale and a description of the procedures that must be followed to participate in the electronic sale.

(9) A statement that if the mobile home is sold for an amount that exceeds the sum of the delinquent personal property taxes, penalties, and collection expenses attributable to the mobile home, the owner of record of the mobile home who is divested of ownership at the time the mobile home is sold may have a right to the amount of the sales price minus the amount remaining after the delinquent property taxes, penalties, and collection expenses are paid.

Sec. 10. (a) After preparing the notice described under section 9 of this chapter, the county treasurer shall do the following:



**(1) Post a copy of the notice at a public place of posting in the county courthouse or in another public county building at least thirty (30) days before the earliest date on which the application for judgment may be made.**

**(2) Publish the notice once in accordance with IC 5-3-1-4 at least thirty (30) days before the earliest date on which the application for judgment may be made. The expenses of this publication shall be paid out of the county general fund without prior appropriation.**

**(3) Publish a notice twice in accordance with IC 5-3-1-4 at the following times stating that the complete listing of mobile homes eligible for sale at auction under this chapter is available on the Internet web site of the county government or the county government's contractor:**

**(A) The first time at least seven (7) days after the publication of the notice required under subdivision (2).**

**(B) The second time at least seven (7) days after the publication of the notice required under clause (A).**

**(4) At least thirty (30) days before the earliest date on which the application for judgment may be made, mail a copy of the notice described under section 9 of this chapter by certified mail, return receipt requested, to any party having a substantial property interest of record.**

**(b) The notices mailed under this section are considered sufficient notice of the intended application for judgment and of the sale of mobile homes under the order of the court.**

**(c) For mobile homes that are not sold when initially offered for sale under this chapter, the county treasurer may omit the descriptions of the mobile homes specified in section 9(b)(1) and 9(b)(3) of this chapter for those mobile homes when they are for sale at a subsequent auction if:**

**(1) the county treasurer includes in the notice a statement that descriptions of those mobile homes are available on the Internet web site of the county government or the county government's contractor and the information may be obtained in an alternative form from the county treasurer upon request; and**

**(2) the descriptions of those mobile homes eligible for sale a second or subsequent time are made available on the Internet web site of the county government or the county government's contractor and may be obtained from the county treasurer in an alternative form upon request in accordance with section**



11 of this chapter.

**Sec. 11. (a)** This section applies to a request for information in an alternative form under this chapter in those circumstances in which a county treasurer may omit descriptions of mobile homes from a published notice of sale under this chapter if the county treasurer makes the information available on the Internet web site of the county government or the county government's contractor and in an alternative form upon request.

**(b)** A person who requests information in an alternative form concerning descriptions of mobile homes to which this section applies may specify whether the person prefers to receive the information in an electronic format, on a digital storage medium, or in printed form. A county treasurer who has a duty under this chapter to make the information available in an alternative form upon request shall furnish the information in the alternative form specified by the requesting person.

**Sec. 12. (a)** At least twenty-one (21) days before the earliest date on which the application for judgment and order for sale of mobile homes eligible for sale may be made, the county treasurer shall send a notice of the sale by certified mail, return receipt requested, and by first class mail to:

(1) the owner of record of the mobile home with a single owner; or

(2) at least one (1) of the owners, as of the date that the tentative auction list is initially prepared under section 4 of this chapter, of a mobile home with multiple owners;

at the last address of the owner for the property as indicated in the records of the assessor of the township in which the mobile home community is located, or the county assessor if there is no township assessor for the township, on the date that the tentative auction list is initially prepared under section 4 of this chapter. If both notices are returned, the county treasurer shall take an additional reasonable step to notify the property owner, if the county treasurer determines that an additional reasonable step to notify the property owner is practical. The county treasurer shall prepare the notice in the form prescribed by the department of local government finance. The notice must set forth the make and model of the mobile home and a street address, if any, or other common description of the property other than a legal description where the mobile home was last known to be located. The notice must include the statement set forth in section 5(b)(6) of this chapter. The county treasurer must present proof of this mailing to the court along with



the application for judgment and order for sale.

(b) Failure by an owner to receive or accept the notice required by this section does not affect the validity of the judgment and order for sale.

(c) The notice required under this section is considered sufficient if the notice is mailed to the address or addresses required by this section.

Sec. 13. (a) On the day on which the application for judgment and order for sale is made, the county treasurer shall correct the tentative auction list under section 4 of this chapter, removing mobile homes for which all delinquencies have been paid or installment agreements have been entered into, and shall make and subscribe an affidavit in substantially the following form:

State of Indiana )  
 ) ss  
County of \_\_\_\_\_ )

I, \_\_\_\_\_, treasurer of the county of \_\_\_\_\_, do solemnly affirm that the foregoing is a true and correct list of the mobile homes assessed as personal property within the county of \_\_\_\_\_ upon which have remained delinquent uncollected taxes, penalties, and costs, as required by law for the time periods set forth, to the best of my knowledge and belief.

\_\_\_\_\_  
County Treasurer  
Dated \_\_\_\_\_

I, \_\_\_\_\_, treasurer of the county of \_\_\_\_\_, do solemnly affirm that notice of the application for judgment and order for sale was mailed via certified mail, return receipt requested, to the owners on the foregoing list, and publication made, as required by law.

\_\_\_\_\_  
County Treasurer  
Dated \_\_\_\_\_

(b) Annually, each county treasurer shall make application for judgment and order for sale. The county treasurer shall make the application as one (1) cause of action to a court with jurisdiction. The application must include the names of at least one (1) of the owners of each mobile home, the dates of mailing of the notice required by section 12 of this chapter, as applicable, the dates of publication required by section 10 of this chapter, and the affidavit and corrected tentative auction list as provided in subsection (a).

(c) Any objection to the application for judgment and order of



sale shall be filed with the court on or before the earliest date on which the application may be made as set forth in the notice required under section 9 of this chapter. The county treasurer for the county where the mobile home is located is entitled to receive all pleadings, motions, petitions, and other filings related to an objection to the application for judgment and order of sale.

**Sec. 14. (a)** At least fifteen (15) days before the advertised date of the auction, the court shall examine the list of mobile homes as provided under section 13 of this chapter. At least three (3) days before the advertised date of the tax sale, the court shall enter judgment for those taxes, penalties, and costs that appear to be due. This judgment is considered a judgment against each taxpayer for the taxpayer's delinquent personal property taxes, penalties, and collection expenses that are attributable to the taxpayer's mobile home. The affidavit provided under section 13 of this chapter is prima facie evidence of delinquency for purposes of proceedings under this section. The court shall also direct the clerk to prepare and enter an order for the sale of those mobile homes against which judgment is entered.

**(b)** If written objections are timely filed, the court shall conduct a hearing on the written objections at least seven (7) days before the advertised date of the auction. At the hearing, the court shall hear any defense offered by any person interested in any of the mobile homes to the entry of judgment against the person, hear and determine the matter in a summary manner, without pleadings, and enter its judgment. The court shall enter a judgment under this subsection at least three (3) days before the advertised date of the auction. The objection must be in writing, and no person may offer any defense unless the writing specifying the objection is accompanied by an original or a duplicate tax receipt or other supporting documentation. At least seven (7) days before the date set for the hearing, notice of the date, time, and place of the hearing shall be provided by the court to the following:

- (1)** Any person filing a defense to the application for judgment and order of sale.
- (2)** Any person with a substantial property interest of record in a property certified not suitable for tax sale under section 8 of this chapter.

**(c)** If judgment is entered in favor of the respondent under these proceedings or if judgment is not entered for any particular mobile home because of an unresolved objection made under subsection (b), the court shall remove that mobile home from the tentative



auction list prepared under section 4 of this chapter.

(d) A judgment and order for sale must contain the final listing of affected mobile homes and the name of at least one (1) of the owners of each mobile home, and must state in substantially the following form:

"Whereas, notice has been given of the intended application for a judgment against the owners of these mobile homes, and no sufficient defense has been made or cause has been shown why judgment should not be entered against the owners of these mobile homes for taxes, and personal property penalties, and costs due and unpaid on them, therefore it is considered by the court that judgment is hereby entered against the owners of the below listed mobile homes in favor of the state of Indiana for the amount of taxes, penalties, and costs due severally on them; and it is ordered by the court that the several mobile homes be sold as the law directs. Payments for taxes, penalties, and costs made after this judgment but before the sale shall reduce the judgment accordingly."

(e) Except as provided in section 7 of this chapter, the order of the court constitutes the list of mobile homes that shall be offered for sale under section 15 of this chapter.

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

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

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

(i) At the hearing required by subsection (b), the court shall hear and determine whether properties certified by the county executive under section 8 of this chapter are not suitable for tax sale. The court shall determine a property to be not suitable for tax sale if the property:

- (1) contains hazardous waste or another environmental hazard;
- (2) has deteriorated to the extent that it can no longer provide





suitable protection from the elements and can no longer be used as a primary place of residence; or

(3) has little or no value as a structure to be rehabilitated for use as a primary place of residence;

for which the cost of abatement, remediation, or rehabilitation would exceed the fair market value of the mobile home. If such a determination is made, the owner of the real property on which the mobile home is placed may proceed on behalf of and in place of the title owner under IC 6-1.1-7-15.

(j) The judgment and order for sale described in subsection (d) must also identify any mobile homes that the court determines are not suitable for tax sale. Judgment shall be entered against these properties as provided in this section, but an order for the sale of these properties may not be entered. As to these properties, the judgment and order shall state in substantially the following form:

"Whereas, this court having entered judgment against the owners of these mobile homes, and the court having found that these properties are not suitable for tax sale, it is ordered that, notwithstanding the aforementioned judgment and order, the following tracts shall not be offered for sale under IC 6-1.1-23.5-15."

Sec. 15. (a) Except as provided in section 7 of this chapter, the county treasurer shall, at the time and place designated in the notice, sell at public auction to the highest bidder each mobile home that is specified in the order for sale. The county treasurer shall keep a record of all sales in the form prescribed by the state board of accounts. The proceeds of the sale shall be paid into the county treasury and applied as follows:

- (1) First, to the collection expenses.
- (2) Second, to the payment of the delinquent taxes and penalties.
- (3) Third, to the payment of other tax delinquencies of the taxpayer in the order provided in subsection (b).
- (4) Fourth, to the payment of amounts owed to creditors having a security interest in the mobile home.
- (5) Fifth, to the payments of any amounts owed to the owner of a mobile home community under IC 16-41-27-29.
- (6) Sixth, any balance remaining shall be paid to the mobile home sale surplus fund.

(b) Any surplus funds to be applied to the other delinquent taxes of a taxpayer under subsection (a)(3) shall be applied as follows:

- (1) First, to the payment of delinquent personal property taxes



owed in the county by the taxpayer.

(2) Second, to the payment of delinquent real property taxes owed in the county by the taxpayer.

(3) Third, to the payment of delinquent personal property taxes owed by the taxpayer and certified from another county.

(c) The:

(1) owner of record of a mobile home assessed as personal property at the time the mobile home was placed on the tentative auction list under section 4 of this chapter, if the owner of record at the time the mobile home was placed on the tentative auction list retained ownership of the mobile home until the mobile home was sold under this chapter; or

(2) purchaser under this chapter of the mobile home assessed as personal property or the purchaser's assignee, if the owner of record at the time the mobile home was placed on the tentative auction list sold the mobile home to a person other than the purchaser under this chapter before the sale of the mobile home under this chapter;

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

(d) If the person who claims money deposited in the mobile home sale surplus fund under subsection (a) is a person other than a person described in subsection (c), the county auditor may issue a warrant to the person only as directed by the court having jurisdiction over the sale of the mobile home assessed as personal property for which the surplus claim is made.

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

(1) on petition by the claimant; and

(2) within three (3) years after the date of sale under this chapter of the mobile home assessed as personal property.

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

(g) When a refund is made to any purchaser or purchaser's successor by reason of the invalidity of a sale, the county auditor shall, at the December settlement immediately following the refund, deduct the amount of the refund from the gross collections



in the taxing district in which the land lies and shall pay that amount into the county general fund.

**Sec. 16.** If a person who purchases a mobile home assessed as personal property in a sale under this chapter fails to pay the bid, the county treasurer shall offer the mobile home for sale again. A purchaser who fails to pay the bid shall pay a civil penalty in an amount equal to twenty-five percent (25%) of the bid. The prosecuting attorney of the county in which the sale was conducted shall initiate an action in the name of the treasurer of state to recover the civil penalty. A civil penalty collected under this section shall be deposited in the county general fund.

**Sec. 17.** If a mobile home assessed as personal property is offered for sale under this chapter and an amount is received that is less than the sum of delinquent property taxes, penalties, and collection expenses that are attributable to the mobile home, the county treasurer shall:

- (1) prepare the information in the form of a court order; and
- (2) present the information to the court described in section 14(f) of this chapter;

for the court's authorization to remove the unpaid amounts from the tax duplicate.

**Sec. 18. (a)** Whenever:

- (1) a mobile home assessed as personal property is offered for sale under this chapter; and
- (2) no bid is received;

the county auditor shall prepare a certified statement of the actual collection costs incurred by the county.

(b) The county auditor shall place the amount specified in the certified statement prepared under subsection (a) on the tax duplicate of the mobile home assessed as personal property that is offered but not sold at the sale. The amount shall be collected as personal property taxes are collected and paid into the county general fund.

**Sec. 19. (a)** This section applies to the following:

(1) A person who:

- (A) owns a fee interest, a life estate interest, or the equitable interest of a contract purchaser in an unsafe building or unsafe premises; and
- (B) is subject to an order issued under IC 36-7-9-5(a)(2), IC 36-7-9-5(a)(3), IC 36-7-9-5(a)(4), or IC 36-7-9-5(a)(5) regarding which the conditions set forth in IC 36-7-9-10(a)(1) through IC 36-7-9-10(a)(4) exist.



**(2) A person who:**

**(A) owns a fee interest, a life estate interest, or the equitable interest of a contract purchaser in an unsafe building or unsafe premises; and**

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

**(3) A person who is the defendant in a court action brought under IC 36-7-9-18, IC 36-7-9-19, IC 36-7-9-20, IC 36-7-9-21, or IC 36-7-9-22 that has resulted in a judgment in favor of the plaintiff and the unsafe condition that caused the action to be brought has not been corrected.**

**(4) A person who has any of the following relationships to a person, partnership, corporation, or legal entity described in subdivision (1), (2), or (3):**

**(A) A partner of a partnership.**

**(B) An officer or majority stockholder of a corporation.**

**(C) The person who directs the activities or has a majority ownership in a legal entity other than a partnership or corporation.**

**(5) A person who owes:**

**(A) delinquent taxes;**

**(B) special assessments;**

**(C) penalties;**

**(D) interest; or**

**(E) costs directly attributable to a previous tax sale;**

**on a mobile home assessed as personal property that is on the tentative auction list.**

**(6) A person who owns a fee interest, a life estate interest, or the equitable interest of a contract purchaser in a vacant or abandoned structure subject to an enforcement order under IC 32-30-6, IC 32-30-7, IC 32-30-8, or IC 36-7-9, or a court order under IC 36-7-37.**

**(7) A person who is an agent of the person described in this subsection.**

**(b) A person subject to this section may not purchase a mobile home assessed as personal property that is offered for sale under this chapter. However, this section does not prohibit a person from bidding on a mobile home assessed as personal property that is owned by the person and offered for sale under this chapter.**



(c) The county treasurer shall require each person who will be bidding at a sale conducted under this chapter to sign a statement in a form substantially similar to the following:

"Indiana law prohibits a person who owes delinquent taxes, special assessments, penalties, interest, or costs directly attributable to a mobile home assessed as personal property that was acquired in a previous sale under IC 6-1.1-23.5 from purchasing a mobile home assessed as personal property at a tax sale. I hereby affirm under the penalties for perjury that I do not owe delinquent taxes, special assessments, penalties, interest, costs directly attributable to a mobile home assessed as personal property that was acquired in a previous tax sale, amounts from a final adjudication in favor of a political subdivision, any civil penalties imposed for the violation of a building code or county ordinance, or any civil penalties imposed by a county health department. Further, I hereby acknowledge that any successful bid I make in violation of this statement is subject to forfeiture. In the event of forfeiture, the amount by which my bid exceeds the minimum bid on the mobile home assessed as personal property, if any, shall be applied to the delinquent taxes, special assessments, penalties, interest, costs, judgments, or civil penalties I owe."

(d) If a person purchases a mobile home assessed as personal property that the person was not eligible to purchase under this section, the sale of the property is subject to forfeiture. If the county treasurer determines or is notified not more than six (6) months after the date of the sale that the sale of the property should be forfeited, the county treasurer shall:

- (1) notify the person in writing that the sale is subject to forfeiture if the person does not pay the amounts that the person owes within thirty (30) days of the notice;
- (2) if the person does not pay the amounts that the person owes within thirty (30) days after the notice, apply the surplus amount of the person's bid to the person's delinquent taxes, special assessments, penalties, and interest; and
- (3) remit the amounts owed from a final adjudication or civil penalties in favor of a political subdivision to the appropriate political subdivision.

(e) A county treasurer may decline to forfeit a sale under this section because of inadvertence or mistake, lack of actual knowledge by the bidder, substantial harm to other parties with interests in the mobile home assessed as personal property, or



other substantial reasons. If the treasurer declines to forfeit a sale, the treasurer shall:

- (1) prepare a written statement explaining the reasons for declining to forfeit the sale; and
- (2) retain the written statement as an official record.

**Sec. 20. (a) This section applies to the following:**

- (1) A business association that:
  - (A) has not obtained a certificate of authority from, or registered with, the secretary of state in accordance with the procedures described in IC 23, as applicable; or
  - (B) has obtained a certificate of authority from, or registered with, the secretary of state in accordance with the procedures described in IC 23, as applicable, but is not in good standing in Indiana as determined by the secretary of state.
- (2) A person who is an agent of a person described in this subsection.

(b) As used in this section, "business association" means a corporation, professional corporation, nonprofit corporation, limited liability company, partnership, or limited partnership.

(c) A person subject to this section may not purchase a mobile home assessed as personal property that is offered for sale under this chapter. However, this section does not prohibit a person from bidding on a mobile home assessed as personal property that is owned by the person and offered for sale under this chapter.

(d) If a person purchases a mobile home assessed as personal property that the person was not eligible to purchase under this section, the sale of the property is subject to forfeiture. If the county treasurer determines or is notified not more than six (6) months after the date of the sale that the sale of the property should be forfeited under this section, the county treasurer shall:

- (1) notify the person in writing that the sale is subject to forfeiture within thirty (30) days after the notice if:
  - (A) the person does not obtain a certificate of authority from, or register with, the secretary of state in accordance with the procedures described in IC 23, as applicable; or
  - (B) the person does not otherwise cure the noncompliance that is the basis of the person's failure to be in good standing in Indiana as determined by the secretary of state; and
- (2) if the person does not meet the conditions described in subdivision (1) within thirty (30) days after the notice, refund



the surplus amount of the person's bid to the person.

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

- (1) prepare a written statement explaining the reasons for declining to forfeit the sale; and
- (2) retain the written statement as an official record.

**Sec. 21. Duties of a county treasurer or county auditor under this chapter that are the responsibility of the respective officer regarding the conduct of a tax sale may not be performed under contract or by another person or entity (except staff persons), unless consented to in writing by the respective officers.**

SECTION 10. IC 16-41-27-31, AS AMENDED BY P.L.203-2013, SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2018]: Sec. 31. (a) Each mobile home community operator shall maintain a register open for inspection by the township assessor or county assessor responsible for assessing mobile homes and manufactured homes located in the mobile home community under IC 6-1.1-7 and by the state department or the state department's representatives.

(b) This subsection applies to entries made in a register described in subsection (a) before January 1, 2020. The register must contain the following for each mobile home and manufactured home in a mobile home community:

- (1) The names and ages of all occupants.
- (2) The name of the owner of the mobile home or manufactured home.

(c) This subsection applies to entries made in a register described in subsection (a) after December 31, 2019. The register must contain the following for each mobile home and manufactured home in a mobile home community:

- (1) The name of the owner of the mobile home or manufactured home at the time the entry is made, as shown on the title to the mobile home or manufactured home.
- (2) The vehicle identification number of the mobile home or manufactured home.
- (3) Beginning after September 30, 2020, a copy of the title held by the owner of the mobile home or manufactured home at the time the entry is made.



SECTION 11. IC 33-37-4-6, AS AMENDED BY SEA 42-2017, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JUNE 30, 2017]: Sec. 6. (a) For each small claims action, the clerk shall collect the following fees:

- (1) From the party filing the action:
  - (A) a small claims costs fee of thirty-five dollars (\$35);
  - (B) a small claims service fee of ten dollars (\$10) for each named defendant that is not a garnishee defendant; and
  - (C) if the party has named more than three (3) garnishees or garnishee defendants, a small claims garnishee service fee of ten dollars (\$10) for each garnishee or garnishee defendant in excess of three (3).
- (2) From any party adding a defendant that is not a garnishee defendant, a small claims service fee of ten dollars (\$10) for each defendant that is not a garnishee defendant added in the action.
- (3) From any party adding a garnishee or garnishee defendant, a small claims garnishee service fee of ten dollars (\$10) for each garnishee or garnishee defendant added to the action. However, a clerk may not collect a small claims garnishee service fee for the first three (3) garnishees named in the action.

However, a clerk may not collect a small claims costs fee, small claims service fee, or small claims garnishee service fee for a small claims action filed by or on behalf of the attorney general.

**(b) A clerk may not collect a fee under subsection (a)(1)(B), (a)(1)(C), (a)(2), or (a)(3) for a small claims action filed through the Indiana electronic filing system adopted by the Indiana supreme court.**

~~(b)~~ (c) In addition to a small claims costs fee, small claims service fee, and small claims garnishee service fee collected under this section, the clerk shall collect the following fees, if they are required under IC 33-37-5:

- (1) A document fee (IC 33-37-5-1, IC 33-37-5-3, or IC 33-37-5-4).
- (2) A document storage fee (IC 33-37-5-20).
- (3) An automated record keeping fee (IC 33-37-5-21).
- (4) A public defense administration fee (IC 33-37-5-21.2).
- (5) A judicial insurance adjustment fee (IC 33-37-5-25).
- (6) A judicial salaries fee (IC 33-37-5-26).
- (7) A court administration fee (IC 33-37-5-27).
- (8) Before July 1, 2022, a pro bono legal services fee (IC 33-37-5-31).

SECTION 12. IC 33-37-5-20, AS AMENDED BY P.L.213-2015,





SECTION 257, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 20. (a) This section applies to all civil, criminal, infraction, and ordinance violation actions.

(b) The clerk shall collect a document storage fee of:

- (1) five dollars (\$5), after June 30, 2015, and before July 1, ~~2017;~~  
**2022;** and
- (2) two dollars (\$2), after June 30, ~~2017.~~ **2022.**

(c) ~~This subsection applies to a document storage fee collected after June 30, 2015, and before July 1, 2017. For a county not operating under the state's automated judicial system, three dollars (\$3) of the document storage fee may be used for purposes of the county's case management system.~~

SECTION 13. IC 33-37-5-28, AS AMENDED BY P.L.174-2006, SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 28. (a) Except as provided in subsection (c), this section applies to a civil action in which the clerk is required to collect a civil costs fee under IC 33-37-4-4(a).

(b) The clerk shall collect the following:

- (1) From the party filing the civil action, a service fee of ten dollars (\$10) for each additional defendant that is not a garnishee defendant named other than the first named defendant.
- (2) From any party adding a defendant that is not a garnishee defendant, a service fee of ten dollars (\$10) for each defendant that is not a garnishee defendant added in the civil action.
- (3) From a party that has named more than three (3) garnishees or garnishee defendants, a garnishee service fee of ten dollars (\$10) for each garnishee or garnishee defendant in excess of three (3).
- (4) From a party adding a garnishee or garnishee defendant, a garnishee service fee of ten dollars (\$10) for each garnishee or garnishee defendant added to the action. However, a clerk may not collect a garnishee service fee for the first three (3) garnishees or garnishee defendants named in the action.

(c) This section does not apply to an action in which service is made by publication in accordance with Indiana Trial Rule 4.13 **or to an action filed through the Indiana electronic filing system adopted by the Indiana supreme court.**

SECTION 14. [EFFECTIVE JULY 1, 2017] **(a) Before January 1, 2018, the bureau of motor vehicles and the Indiana archives and records administration shall update the records retention schedule for titles of mobile homes and manufactured homes to provide for a retention period of twenty (20) years for titles of mobile homes and manufactured homes.**



**(b) This SECTION expires July 1, 2018.**

**SECTION 15. [EFFECTIVE JULY 1, 2017] (a) The legislative council is urged to assign the following questions to an appropriate interim study committee during the 2017 interim:**

**(1) Whether the manner of determining that a city or town is entitled to a qualified municipality share of various court fees under IC 33-37-7-6 should be maintained or amended.**

**(2) Whether the method of determining the amount of the qualified municipality share to which a city or town is entitled under IC 33-37-7-6 should be maintained or amended.**

**(b) This SECTION expires January 1, 2018.**

**SECTION 16. An emergency is declared for this act.**



---

President of the Senate

---

President Pro Tempore

---

Speaker of the House of Representatives

---

Governor of the State of Indiana

Date: \_\_\_\_\_ Time: \_\_\_\_\_

