

SENATE BILL No. 531

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1; IC 36-1-11-4; IC 36-7-17.1-7.

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) Modifies the provision allowing a county executive to transfer a tax sale property to a nonprofit entity. (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. 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 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) A provision requiring that the county auditor collect a recording fee from a grantee of a tax deed and have the tax deed recorded. (6) 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.

Effective: July 1, 2015.

Head

January 14, 2015, read first time and referred to Committee on Local Government.



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.

SENATE BILL No. 531

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 ~~(or 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).



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 of 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 the ~~transfer of real property~~ **assignment of a tax sale**
 18 **certificate** under section 6.7 of this chapter, the sale of real property
 19 under section 6.8 of this chapter, ~~or~~ the transfer of real property under
 20 section 6.9 of this chapter, the county executive of the county in which
 21 the real property is located shall notify the executive of the city or town
 22 in which the real property is located of the opportunity to accept a
 23 transfer of the property to the city or town as negotiated between the
 24 city or town and the county.
- 25 (c) After receiving notice from a county executive under subsection
 26 (b), the executive of the city or town shall respond to the notice not
 27 later than twenty (20) days after the executive receives the notice.
- 28 SECTION 12. IC 6-1.1-24-6.3, AS AMENDED BY P.L.56-2012,
 29 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 30 JULY 1, 2015]: Sec. 6.3. (a) The sale of certificates of sale under
 31 **section 6.1** of this chapter must be held at the time and place stated in
 32 the notice of sale.
- 33 (b) A certificate of sale may not be sold under **section 6.1** of this
 34 chapter if the following are paid before the time of sale:
- 35 (1) All the delinquent taxes, penalties, and special assessments on
 36 the tract or an item of real property.
- 37 (2) The amount prescribed by section 2(a)(3)(D) of this chapter,
 38 reflecting the costs incurred by the county due to the sale.
- 39 (c) The county executive shall sell the certificate of sale, subject to
 40 the right of redemption, to the highest bidder at public auction. The
 41 public auction may be conducted as an electronic sale in conformity
 42 with section ~~5(k)~~ **5(i)** of this chapter.



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

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

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

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

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

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

21 ~~(b)~~ **(c)** The:

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

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

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

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

37 ~~(d)~~ **(e)** Upon the assignment of the certificate of sale to the
38 purchaser, the county auditor shall indicate on the certificate the
39 amount for which the certificate of sale was sold.

40 SECTION 14. IC 6-1.1-24-6.7, AS AMENDED BY P.L.203-2013,
41 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
42 JULY 1, 2015]: Sec. 6.7. **(a) As used in this section, "nonprofit**



1 **entity" means an organization exempt from federal income**
 2 **taxation under 26 U.S.C. 501(c)(3).**

3 ~~(a)~~ **(b)** The county executive may **by resolution:**

4 (1) ~~by resolution;~~ **identify tax sale certificates issued to the**
 5 **property described county executive** under section 6 of this
 6 chapter that the county executive desires to ~~transfer assign~~ **to a**
 7 **one (1) or more nonprofit corporation for use for the public good;**
 8 **entities; and**

9 (2) set a date, time, and place for a public hearing to consider the
 10 ~~transfer assignment~~ **of the property tax sale certificates to a the**
 11 ~~nonprofit corporation.~~ **entities.**

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

18 **(1) parcel number;**

19 ~~(+)~~ **(2) legal description; and**

20 ~~(2)~~ **(3) parcel number or street address or both. other common**
 21 **description.**

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

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

28 (1) the ~~properties tax sale certificates~~ **properties tax sale certificates** that are to be ~~transferred~~ **transferred**
 29 ~~assigned to a nonprofit corporation; entity;~~ **assigned to a nonprofit corporation; entity;**

30 (2) the nonprofit ~~corporation entity~~ **corporation entity** to which each ~~property tax~~ **property tax**
 31 ~~sale certificate~~ **sale certificate** is to be ~~transferred; assigned; and~~ **transferred; assigned; and**

32 (3) the terms and conditions of the ~~transfer.~~ **assignment.**

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



1 suitability of the stated use for the property and the surrounding area:

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

10 (1) the use to be made of the property;

11 (2) the time within which the use must be implemented and
12 maintained;

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

15 (4) the reversion of the property to the county executive if the
16 grantee nonprofit corporation fails to comply with the terms and
17 conditions:

18 If the grantee nonprofit corporation fails to comply with the terms and
19 conditions of the transfer and title to the property reverts to the county
20 executive; the property may be retained by the county executive or
21 disposed of under any of the provisions of this chapter or IC 6-1.1-25;
22 or both:

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

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

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

39 (1) A lien has been acquired on the parcel under section 6(a) of
40 this chapter.

41 (2) If the parcel is improved on the date the certificate of sale for
42 the parcel or the vacant parcel is offered for sale under this



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



- 1 for which the county executive desires to sell the vacant parcel or
 2 the certificate of sale for the vacant parcel under this section; and
 3 (2) subject to subsection (e), give written notice to the owner of
 4 record of each parcel referred to in subsection (b)(3) that is
 5 contiguous to the vacant parcel.
- 6 (e) The notice under subsection (d)(2) with respect to each vacant
 7 parcel must include at least the following:
- 8 (1) A description of the vacant parcel by:
- 9 (A) legal description; and
 10 (B) parcel number or street address, or both.
- 11 (2) Notice that the county executive will accept written
 12 applications from owners of parcels described in subsection (b)(3)
 13 as provided in subsection (f).
- 14 (3) Notice of the deadline for applications referred to in
 15 subdivision (2) and of the information to be included in the
 16 applications.
- 17 (4) Notice that the vacant parcel or certificate of sale for the
 18 vacant parcel will be sold to the successful applicant for:
- 19 (A) one dollar (\$1); plus
 20 (B) the amounts described in section ~~5(f)(4)~~ **5(e)(4)** through
 21 ~~5(f)(6)~~ **5(e)(6)** of this chapter.
- 22 (f) To be eligible to purchase a vacant parcel or the certificate of
 23 sale for a vacant parcel under this section, the owner of a contiguous
 24 parcel referred to in subsection (b)(3) must file a written application
 25 with the county executive. The application must:
- 26 (1) identify the vacant parcel or certificate of sale that the
 27 applicant desires to purchase; and
 28 (2) include any other information required by the county
 29 executive.
- 30 (g) If more than one (1) application to purchase a single vacant
 31 parcel or the certificate of sale for a single vacant parcel is filed with
 32 the county executive, the county executive shall conduct a drawing
 33 between or among the applicants in which each applicant has an equal
 34 chance to be selected as the transferee of the vacant parcel or certificate
 35 of sale for the vacant parcel.
- 36 (h) The county executive shall by resolution make a final
 37 determination concerning the vacant parcels or certificates of sale for
 38 vacant parcels that are to be sold under this section.
- 39 (i) After the final determination of the vacant parcels and
 40 certificates of sale for vacant parcels to be sold under subsection (h),
 41 the county executive shall:
- 42 (1) on behalf of the county, cause all delinquent taxes, special



1 assessments, penalties, and interest with respect to the vacant
2 parcels to be removed from the tax duplicate; and

3 (2) give notice of the final determination to:

4 (A) the successful applicant;

5 (B) the county auditor; and

6 (C) the township assessor, or the county assessor if there is no
7 township assessor for the township.

8 (j) Upon receipt of notice under subsection (i)(2):

9 (1) the county auditor shall:

10 (A) collect the purchase price from each successful applicant;
11 and

12 (B) subject to subsection (k), prepare a tax deed transferring
13 each vacant parcel to the successful applicant, if the conditions
14 of IC 6-1.1-25-4.5 and IC 6-1.1-25-4.6 are satisfied; and

15 (2) if the vacant parcel is unimproved, the township assessor or
16 county assessor shall consolidate each unimproved parcel sold
17 and the contiguous parcel owned by the successful applicant into
18 a single parcel.

19 (k) For a deed issued under subsection (j)(1)(B) before July 1, 2013,
20 a county auditor shall include in the deed prepared under subsection
21 (j)(1)(B) reference to the exemption under subsection (l).

22 (l) This subsection applies only to a vacant parcel consolidated with
23 a successful applicant's contiguous parcel under this section before July
24 1, 2013. Subject to subsection (m), each consolidated parcel to which
25 this subsection applies is exempt from property taxation for the period
26 beginning on the assessment date that next succeeds the consolidation
27 in the amount of the assessed value at the time of consolidation of the
28 vacant parcel that was subject to the consolidation.

29 (m) This subsection applies only to a vacant parcel consolidated
30 with a successful applicant's contiguous parcel under this section
31 before July 1, 2013. The exemption under subsection (l) is terminated
32 as of the assessment date that next succeeds the earlier of the
33 following:

34 (1) Five (5) years after the transfer of title to the successful
35 applicant.

36 (2) The first transfer of title to the consolidated parcel that occurs
37 after the consolidation.

38 (n) If a tax deed is issued for an improved vacant parcel after June
39 30, 2013, under this section or under IC 6-1.1-25-4.6 following the
40 purchase of a certificate of sale under this section, the successful
41 applicant may not sell the improved vacant parcel until after the first
42 anniversary of the date on which the tax deed for the improved vacant



1 parcel is issued to the successful applicant.

2 SECTION 16. IC 6-1.1-24-7, AS AMENDED BY P.L.56-2012,
3 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
4 JULY 1, 2015]: Sec. 7. (a) When real property is sold under this
5 chapter, the purchaser at the sale shall immediately pay the amount of
6 the bid to the county treasurer. The county treasurer shall apply the
7 payment in the following manner:

8 (1) first, to the taxes, special assessments, penalties, and costs
9 described in section ~~5(f)~~ **5(e)** of this chapter;

10 (2) second, to other delinquent property taxes in the manner
11 provided in IC 6-1.1-23-5(b); and

12 (3) third, to a separate "tax sale surplus fund".

13 ~~(b) If:~~

14 ~~(1) a tract or an item of real property sold under section 5 of this~~
15 ~~chapter is located in a county in which an ordinance adopted~~
16 ~~under section 15 of this chapter is in effect in the county; and~~

17 ~~(2) the sales price of the tract or item of real property is less than~~
18 ~~the amount specified in section 5(f) of this chapter;~~

19 ~~in addition to the application of any payment received under subsection~~
20 ~~(a)(1), each taxing unit having an interest in the taxes on the tract shall~~
21 ~~be charged with the part of the tax due to the taxing unit equal to an~~
22 ~~amount that bears the same relationship to the tax due to the taxing unit~~
23 ~~as the amount determined under section 5(f) of this chapter minus the~~
24 ~~selling price bears to the amount determined under section 5(f) of this~~
25 ~~chapter.~~

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

34 (c) The:

35 (1) owner of record of the real property at the time the tax deed is
36 issued who is divested of ownership by the issuance of a tax deed;
37 or

38 (2) tax sale purchaser or purchaser's assignee, upon redemption
39 of the tract or item of real property;

40 may file a verified claim for money which is deposited in the tax sale
41 surplus fund. If the claim is approved by the county auditor and the
42 county treasurer, the county auditor shall issue a warrant to the



1 claimant for the amount due.

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

4 (1) a person described in subsection (c)(1) who acquired the
5 property from a delinquent taxpayer after the property was sold at
6 a tax sale under this chapter; or

7 (2) a person not described in subsection (c)(1), including a person
8 who acts under a power of attorney executed by the person
9 described in subsection (c)(1);

10 the county auditor may issue a warrant to the person only as directed
11 by the court having jurisdiction over the tax sale of the parcel for which
12 the surplus claim is made.

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

14 (1) on petition by the claimant; and

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

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

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

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

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



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



- 1 (1) the amount determined under section 5(f) of this chapter for
 2 the tract or item of real property; or
 3 (2) seventy-five percent (75%) of the gross assessed value of the
 4 tract or item of real property; as determined on the most recent
 5 assessment date:

6 (b) If the fiscal body of a county adopts an ordinance under
 7 subsection (a) or repeals an ordinance adopted under subsection (a); the
 8 fiscal body shall promptly deliver a copy of the ordinance to the county
 9 treasurer and the county auditor:

10 SECTION 19. IC 6-1.1-25-2, AS AMENDED BY P.L.94-2014,
 11 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 12 JULY 1, 2015]: Sec. 2. (a) The total amount of money required for the
 13 redemption of real property equals:

- 14 (1) the sum of the amounts prescribed in subsections (b) through
 15 ~~(f)~~; **(e), reduced by any amount held in the name of the**
 16 **taxpayer or purchaser in the tax sale surplus fund; or**
 17 (2) the amount prescribed in subsection ~~(g)~~;

18 **reduced by any amounts held in the name of the taxpayer or the**
 19 **purchaser in the tax sale surplus fund: (f).**

20 (b) Except as provided in subsection ~~(g)~~; **(f)**, the total amount
 21 required for redemption includes:

- 22 (1) one hundred ten percent (110%) of the minimum bid for
 23 which the tract or real property was offered at the time of sale, as
 24 required by IC 6-1.1-24-5, if the tract or item of real property is
 25 redeemed not more than six (6) months after the date of sale; or
 26 (2) one hundred fifteen percent (115%) of the minimum bid for
 27 which the tract or real property was offered at the time of sale, as
 28 required by IC 6-1.1-24-5, if: the tract or item of real property is
 29 redeemed more than six (6) months but not more than one (1)
 30 year after the date of sale.

31 (c) Except as provided in subsection ~~(g)~~; **(f)**, in addition to the
 32 amount required under subsection (b), the total amount required for
 33 redemption includes the amount by which the purchase price exceeds
 34 the minimum bid on the real property plus:

- 35 (1) five percent (5%) per annum on the amount by which the
 36 purchase price exceeds the minimum bid on the property, if the
 37 date of sale occurs after June 30, 2014; or
 38 (2) ten percent (10%) per annum on the amount by which the
 39 purchase price exceeds the minimum bid on the property, if the
 40 date of sale occurs before July 1, 2014.

41 (d) Except as provided in subsection ~~(g)~~; **(f)**, in addition to the
 42 amount required under subsections (b) and (c), the total amount



1 required for redemption includes all taxes and special assessments
2 upon the property paid by the purchaser after the sale plus:

- 3 (1) five percent (5%) per annum on those taxes and special
4 assessments, if the date of sale occurs after June 30, 2014; or
5 (2) ten percent (10%) interest per annum on those taxes and
6 special assessments, if the date of sale occurs before July 1, 2014.

7 (e) Except as provided in subsection ~~(g)~~; **(f)**, in addition to the
8 amounts required under subsections (b), (c), and (d), the total amount
9 required for redemption includes the following costs, if certified before
10 redemption and not earlier than thirty (30) days after the date of sale of
11 the property being redeemed by the payor to the county auditor on a
12 form prescribed by the state board of accounts, that were incurred and
13 paid by the purchaser, the purchaser's assignee, or the county, before
14 redemption:

- 15 (1) The attorney's fees and costs of giving notice under section 4.5
16 of this chapter.
17 (2) The costs of a title search or of examining and updating the
18 abstract of title for the tract or item of real property.

19 ~~(f)~~ **(f)** The total amount required for redemption includes, in addition
20 to the amounts required under subsections (b) and (e), all taxes, special
21 assessments, interest, penalties, and fees on the property that accrued
22 after the sale.

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

27 SECTION 20. IC 6-1.1-25-4, AS AMENDED BY P.L.94-2014,
28 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
29 JULY 1, 2015]: Sec. 4. (a) The period for redemption of real property
30 sold under IC 6-1.1-24 except for IC 6-1.1-24-1.5 is:

- 31 (1) one (1) year after the date of sale; or
32 (2) one hundred twenty (120) days after the date of sale to a
33 purchasing agency qualified under IC 36-7-17 or IC 36-7-17.1.

34 (b) Subject to subsection ~~(f)~~ **(k)** and IC 6-1.1-24-9(d), the period for
35 redemption of real property:

- 36 (1) on which the county executive acquires a lien under
37 IC 6-1.1-24-6; and
38 (2) for which the certificate of sale is not sold under
39 IC 6-1.1-24-6.1;

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

42 (c) The period for redemption of real property:



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

3 (2) for which the certificate of sale is sold under IC 6-1.1-24;
4 is one hundred twenty (120) days after the date of sale of the certificate
5 of sale under IC 6-1.1-24.

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

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

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

27 (1) all easements, covenants, declarations, and other deed
28 restrictions shown by public records;

29 (2) laws, ordinances, and regulations concerning governmental
30 police powers, including zoning, building, land use,
31 improvements on the land, land division, and environmental
32 protection; and

33 (3) liens and encumbrances created or suffered by the grantee.

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

36 (1) does not operate to extinguish an easement recorded before
37 the date of the tax sale in the office of the recorder of the county
38 in which the real property is located, regardless of whether the
39 easement was taxed under this article separately from the real
40 property; and

41 (2) conveys title subject to all easements recorded before the date
42 of the tax sale in the office of the recorder of the county in which



- 1 the real property is located.
- 2 (h) A tax deed executed under this chapter is prima facie evidence
- 3 of:
- 4 (1) the regularity of the sale of the real property described in the
- 5 deed;
- 6 (2) the regularity of all proper proceedings; and
- 7 (3) valid title in fee simple in the grantee of the deed.
- 8 (i) A county auditor is not required to execute a deed to the county
- 9 executive under this chapter if the county executive determines that the
- 10 property involved contains hazardous waste or another environmental
- 11 hazard for which the cost of abatement or alleviation will exceed the
- 12 fair market value of the property. The county executive may enter the
- 13 property to conduct environmental investigations.
- 14 ~~(j) If the county executive makes the determination under subsection~~
- 15 ~~(i) as to any interest in an oil or gas lease or separate mineral rights, the~~
- 16 ~~county treasurer shall certify all delinquent taxes, interest, penalties,~~
- 17 ~~and costs assessed under IC 6-1.1-24 to the clerk, following the~~
- 18 ~~procedures in IC 6-1.1-23-9. After the date of the county treasurer's~~
- 19 ~~certification, the certified amount is subject to collection as delinquent~~
- 20 ~~personal property taxes under IC 6-1.1-23. Notwithstanding~~
- 21 ~~IC 6-1.1-4-12.4 and IC 6-1.1-4-12.6, the assessed value of such an~~
- 22 ~~interest shall be zero (0) until production commences.~~
- 23 ~~(k) (j)~~ When a deed is issued to a purchaser of a certificate of sale
- 24 sold under IC 6-1.1-24-6.1, the county auditor shall, in the same
- 25 manner that taxes are removed by certificate of error, remove from the
- 26 tax duplicate the taxes, special assessments, interest, penalties, and
- 27 costs remaining due as the difference between:
- 28 (1) the amount of:
- 29 (A) the last minimum bid under IC 6-1.1-24-5; plus
- 30 (B) any penalty associated with a delinquency that was not due
- 31 until after the date of the sale under IC 6-1.1-24-5 but is due
- 32 before the issuance of the certificate of sale, with respect to
- 33 taxes included in the minimum bid that were not due at the
- 34 time of the sale under IC 6-1.1-24-5; and
- 35 (2) the amount paid for the certificate of sale.
- 36 ~~(k)~~ **(k)** If a tract or item of real property did not sell at a tax sale **or**
- 37 **a sale conducted under IC 6-1.1-24-6.1** and the county treasurer and
- 38 the owner of real property agree before the expiration of the period for
- 39 redemption under subsection (b) to a mutually satisfactory arrangement
- 40 for the payment of the entire amount required for redemption under
- 41 section 2 of this chapter before the expiration of a period for
- 42 redemption extended under this subsection:



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

3 (2) except as provided in subsection ~~(m)~~, **(l)**, the extended period
4 for redemption expires one (1) year after the date of the
5 agreement.

6 ~~(m)~~ **(l)** If the owner of real property fails to meet the terms of an
7 agreement entered into with the county treasurer under subsection ~~(f)~~;
8 **(k)**, the county treasurer may terminate the agreement after providing
9 thirty (30) days written notice to the owner. If the county treasurer
10 gives notice under this subsection, the extended period for redemption
11 established under subsection ~~(f)~~ **(k)** expires thirty (30) days after the
12 date of the notice.

13 SECTION 21. IC 6-1.1-25-4.6, AS AMENDED BY P.L.66-2014,
14 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
15 JULY 1, 2015]: Sec. 4.6. (a) After the expiration of the redemption
16 period specified in section 4 of this chapter but not later than three (3)
17 months after the expiration of the period of redemption:

18 (1) the purchaser, the purchaser's assignee, the county executive,
19 **the county executive's assignee**, or the purchaser of the
20 certificate of sale under ~~IC 6-1.1-24~~ **IC 6-1.1-24-6.1** may; or

21 (2) in a county where the county auditor and county treasurer
22 have an agreement under section 4.7 of this chapter, the county
23 auditor shall, upon the request of the purchaser or the purchaser's
24 assignee;

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

40 (b) Not later than sixty-one (61) days after the petition is filed under
41 subsection (a), the court shall enter an order directing the county
42 auditor (on the production of the certificate of sale and a copy of the



1 order) to issue to the petitioner a tax deed if the court finds that the
2 following conditions exist:

- 3 (1) The time of redemption has expired.
4 (2) The tract or real property has not been redeemed from the sale
5 before the expiration of the period of redemption specified in
6 section 4 of this chapter.
7 (3) Except with respect to a petition for the issuance of a tax deed
8 under a sale of the certificate of sale on the property under
9 IC 6-1.1-24-6.1 or IC 6-1.1-24-6.8, or with respect to penalties
10 described in section ~~4(k)~~ 4(j) of this chapter, all taxes and special
11 assessments, penalties, and costs have been paid.
12 (4) The notices required by this section and section 4.5 of this
13 chapter have been given.
14 (5) The petitioner has complied with all the provisions of law
15 entitling the petitioner to a deed.

16 The county auditor shall execute deeds issued under this subsection in
17 the name of the state under the county auditor's name. If a certificate of
18 sale is lost before the execution of a deed, the county auditor shall issue
19 a replacement certificate if the county auditor is satisfied that the
20 original certificate existed.

21 (c) Upon application by the grantee of a valid tax deed in the same
22 court and under the same cause number in which the judgment of sale
23 was entered, the court shall enter an order to place the grantee of a
24 valid tax deed in possession of the real estate. The court may enter any
25 orders and grant any relief that is necessary or desirable to place or
26 maintain the grantee of a valid tax deed in possession of the real estate.

27 (d) Except as provided in subsections (e) and (f), if:

- 28 (1) the verified petition referred to in subsection (a) is timely
29 filed; and
30 (2) the court refuses to enter an order directing the county auditor
31 to execute and deliver the tax deed because of the failure of the
32 petitioner under subsection (a) to fulfill the notice requirement of
33 subsection (a);

34 the court shall order the return of the amount, if any, by which the
35 purchase price exceeds the minimum bid on the property under
36 IC 6-1.1-24-5 minus a penalty of twenty-five percent (25%) of that
37 excess. The petitioner is prohibited from participating in any manner
38 in the next succeeding tax sale in the county under IC 6-1.1-24. The
39 county auditor shall deposit penalties paid under this subsection in the
40 county general fund.

41 (e) Notwithstanding subsection (d), in all cases in which:

- 42 (1) the verified petition referred to in subsection (a) is timely



- 1 filed;
- 2 (2) the petitioner under subsection (a) has made a bona fide
- 3 attempt to comply with the statutory requirements under
- 4 subsection (b) for the issuance of the tax deed but has failed to
- 5 comply with these requirements;
- 6 (3) the court refuses to enter an order directing the county auditor
- 7 to execute and deliver the tax deed because of the failure to
- 8 comply with these requirements; and
- 9 (4) the purchaser, the purchaser's successors or assignees, or the
- 10 purchaser of the certificate of sale under IC 6-1.1-24 files a claim
- 11 with the county auditor for refund not later than thirty (30) days
- 12 after the entry of the order of the court refusing to direct the
- 13 county auditor to execute and deliver the tax deed;
- 14 the county auditor shall not execute the deed but shall refund the
- 15 purchase money minus a penalty of twenty-five percent (25%) of the
- 16 purchase money from the county treasury to the purchaser, the
- 17 purchaser's successors or assignees, or the purchaser of the certificate
- 18 of sale under IC 6-1.1-24. The county auditor shall deposit penalties
- 19 paid under this subsection in the county general fund. All the
- 20 delinquent taxes and special assessments shall then be reinstated and
- 21 recharged to the tax duplicate and collected in the same manner as if
- 22 the property had not been offered for sale. The tract or item of real
- 23 property, if it is then eligible for sale under IC 6-1.1-24, shall be placed
- 24 on the delinquent list as an initial offering under IC 6-1.1-24.
- 25 (f) Notwithstanding subsections (d) and (e), the court shall not order
- 26 the return of the purchase price or any part of the purchase price if:
- 27 (1) the purchaser or the purchaser of the certificate of sale under
- 28 IC 6-1.1-24 has failed to provide notice or has provided
- 29 insufficient notice as required by section 4.5 of this chapter; and
- 30 (2) the sale is otherwise valid.
- 31 (g) A tax deed executed under this section vests in the grantee an
- 32 estate in fee simple absolute, free and clear of all liens and
- 33 encumbrances created or suffered before or after the tax sale except
- 34 those liens granted priority under federal law, and the lien of the state
- 35 or a political subdivision for taxes and special assessments that accrue
- 36 subsequent to the sale. However, the estate is subject to all easements,
- 37 covenants, declarations, and other deed restrictions and laws governing
- 38 land use, including all zoning restrictions and liens and encumbrances
- 39 created or suffered by the purchaser at the tax sale. The deed is prima
- 40 facie evidence 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 (h) A tax deed issued under this section is incontestable except by
4 appeal from the order of the court directing the county auditor to issue
5 the tax deed filed not later than sixty (60) days after the date of the
6 court's order.

7 SECTION 22. IC 6-1.1-25-5 IS AMENDED TO READ AS
8 FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 5. (a) A tax deed issued
9 under this chapter shall be issued substantially in the following form:

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

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

42 In testimony whereof, CD, auditor of _____ county, has



1 hereunto set his or her hand, and affixed the seal of the board of county
2 commissioners, the day and year last above mentioned.

3 WITNESS: _____ (L.S.)
4 Auditor of _____ County
5 STATE OF
6 INDIANA)
7) S.S.
8 COUNTY OF _____)

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

13 In witness whereof, I have hereunto set my hand and seal this ____
14 day of _____, 20 ____.
15 _____ (L.S.)

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

18 SECTION 23. IC 6-1.1-25-5.5 IS REPEALED [EFFECTIVE JULY
19 1, 2015]. Sec. 5-5: (a) The deed given by the county auditor to a county
20 that acquired property under IC 6-1.1-24-6, or to a city agency that
21 acquired property under IC 36-7-17 or IC 36-7-17.1, shall be in a form
22 prescribed by the state board of accounts and approved by the attorney
23 general:

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

28 SECTION 24. IC 6-1.1-25-7 IS AMENDED TO READ AS
29 FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 7. (a) If the:

- 30 (1) purchaser;
31 (2) purchaser's successors or assigns; or
32 (3) purchaser of the certificate of sale under IC 6-1.1-24;
33 fails to file the petition within the period provided in section 4.6 of this
34 chapter, that person's lien against the real property terminates at the end
35 of that period. However, this section does not apply if the **county or city**
36 **state or a political subdivision** is the holder of the certificate of sale.

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

- 40 (1) purchaser of the property; or
41 (2) purchaser of the certificate of sale under IC 6-1.1-24;
42 against the real property terminates at the end of that period.



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

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

12 ~~(2) subject to any limitation under section 2.5 of this chapter, any~~
 13 ~~costs paid by the purchaser, the purchaser's assigns, or the~~
 14 ~~purchaser of the certificate of sale under IC 6-1.1-24 under~~
 15 ~~section 2 of this chapter; the costs described in section 2(e) of~~
 16 **this chapter, subject to section 2.5 of this chapter;**

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

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

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

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

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

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

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

42 from the county treasury to the purchaser, the purchaser's successors or



1 assigns, or the purchaser of the certificate of sale under IC 6-1.1-24 if
2 it is found by the court that entered the order for the tax deed that

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

5 ~~(2) the delinquent taxes or special assessments for which the real~~
6 ~~property was sold were properly paid before the sale or~~

7 ~~(3) the legal description of the real property in the tax deed is void~~
8 ~~for uncertainty. was invalid.~~

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

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

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

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

25 ~~(2) certify the amount paid to the property owner from the tax sale~~
26 ~~surplus fund as a lien against the property and as a civil judgment~~
27 ~~against the property owner.~~

28 **initiate an action to recover the amount claimed, plus reasonable**
29 **attorney's fees and any other costs reasonably incurred by the**
30 **county in the course of, and attributable to, the recovery of the**
31 **amount claimed.**

32 SECTION 27. IC 6-1.1-25-12 IS REPEALED [EFFECTIVE JULY
33 1, 2015]. Sec. 12: (a) If the conditions prescribed in subsection (b) of
34 this section exist, the grantee of a deed executed under this chapter, or
35 the grantee's successors or assigns, acquires a lien on the real property
36 in an amount equal to the sum of:

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

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

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

42 (b) The grantee, or the grantee's successors or assigns, shall acquire



1 a lien under this section only if:

- 2 (1) the tax deed is ineffectual to convey title;
 3 (2) the taxes or special assessments for which the real property
 4 was sold were properly charged to that property and were unpaid
 5 at the time of sale; and
 6 (3) the real property has not been redeemed:

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

- 12 (1) the amount of the lien prescribed in this section;
 13 (2) interest at the rate of ten percent (10%) per annum on the
 14 amount of the lien; and
 15 (3) all other lawful charges:

16 SECTION 28. IC 6-1.1-25-13 IS REPEALED [EFFECTIVE JULY
 17 1, 2015]. Sec. 13. (a) When the grantee of an ineffectual tax deed, or
 18 the grantee's successors or assigns, receives payment for the amount
 19 which the grantee is entitled to receive under section 12(c) of this
 20 chapter, the grantee shall execute, acknowledge, and deliver a deed
 21 releasing the lien on the real property which the grantee has acquired
 22 under section 12(a) of this chapter. The grantee shall execute and
 23 deliver the deed to the person who makes the payment.

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

30 SECTION 29. IC 6-1.1-25-15 IS REPEALED [EFFECTIVE JULY
 31 1, 2015]. Sec. 15. With respect to an action initiated under section 14
 32 of this chapter, if the court finds that the plaintiff's title is invalid and
 33 that the plaintiff is not entitled to a refund under section 11 of this
 34 chapter, the court shall ascertain the amount due the plaintiff under
 35 section 12(c) of this chapter and from whom the amount is due. The
 36 court shall order that the sum so ascertained be paid within a
 37 reasonable time. If the payment is not made, the court shall order that
 38 the real property be sold to pay the judgment and that the right of
 39 redemption of the defendants to the suit, and all persons claiming under
 40 them, is foreclosed. When real property is sold under this section, the
 41 sheriff shall, upon payment of the purchase money, execute and deliver
 42 to the purchaser a deed in fee simple for the real property. The



1 purchaser may then take immediate possession of the real property; and
 2 there is no right of redemption from the sale:

3 SECTION 30. IC 6-1.1-25-20 IS REPEALED [EFFECTIVE JULY
 4 1, 2015]. ~~Sec. 20: A county auditor who executes a tax deed under this~~
 5 ~~chapter shall provide a copy of the tax deed to the grantee. The county~~
 6 ~~auditor shall collect from the grantee the appropriate recording fee set~~
 7 ~~forth in IC 36-2-7-10 on behalf of the county recorder and submit the~~
 8 ~~tax deed directly to the county recorder for recording. The county~~
 9 ~~recorder shall record the tax deed in the deed records and provide the~~
 10 ~~recorded tax deed to the grantee in the normal course of business.~~
 11 ~~Notwithstanding IC 6-1.1-5.5-3, a sales disclosure form for such a~~
 12 ~~property satisfies the requirements of IC 6-1.1-5.5 if only the county~~
 13 ~~auditor signs the form.~~

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

17 (1) an assessment is made or increased after the date or dates on
 18 which the taxes for the year for which the assessment is made
 19 were originally due;

20 (2) the assessment upon which a taxpayer has been paying taxes
 21 under IC 6-1.1-15-10(a)(1) or IC 6-1.1-15-10(a)(2) while a
 22 petition for review or a judicial proceeding has been pending is
 23 less than the assessment that results from the final determination
 24 of the petition for review or judicial proceeding; or

25 (3) the collection of certain ad valorem property taxes has been
 26 enjoined under IC 33-26-6-2, and under the final determination of
 27 the petition for judicial review the taxpayer is liable for at least
 28 part of those taxes.

29 (b) Except as provided in subsections (c) and (g), a taxpayer shall
 30 pay interest on the taxes the taxpayer is required to pay as a result of an
 31 action or a determination described in subsection (a) at the rate
 32 established by the commissioner of the department of state revenue
 33 under IC 6-8.1-10-1 from the original due date or dates for those taxes
 34 to:

35 (1) the date of payment; or

36 (2) the date on which penalties for the late payment of a tax
 37 installment may be charged under subsection (e) or (f);

38 whichever occurs first. The interest shall be computed using the rate in
 39 effect for each particular year in which the interest accrued.

40 (c) Except as provided in subsection (g), a taxpayer shall pay
 41 interest on the taxes the taxpayer is ultimately required to pay in excess
 42 of the amount that the taxpayer is required to pay under



1 IC 6-1.1-15-10(a)(1) while a petition for review or a judicial
 2 proceeding has been pending at the overpayment rate established under
 3 Section 6621(c)(1) of the Internal Revenue Code in effect on the
 4 original due date or dates for those taxes from the original due date or
 5 dates for those taxes to:

6 (1) the date of payment; or

7 (2) the date on which penalties for the late payment of a tax
 8 installment may be charged under subsection (e) or (f);

9 whichever occurs first.

10 (d) With respect to an action or determination described in
 11 subsection (a), the taxpayer shall pay the taxes resulting from that
 12 action or determination and the interest prescribed under subsection (b)
 13 or (c) on or before:

14 (1) the next May 10; or

15 (2) the next November 10;

16 whichever occurs first.

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

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

23 (2) the taxpayer either:

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

27 (B) voluntarily signed and filed an assessment return for the
 28 taxes.

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

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

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

38 whichever occurs first.

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

41 (1) an assessment is made or increased after the date or dates on
 42 which the taxes for the year for which the assessment is made



1 were due;

2 (2) the assessment or the assessment increase is made as the result
3 of error or neglect by the assessor or by any other official
4 involved with the assessment of property or the collection of
5 property taxes; and

6 (3) the assessment:

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

9 (B) increase would have been included in the assessment on
10 the normal annual assessment date if the error or neglect had
11 not occurred.

12 SECTION 32. IC 6-1.1-37-10.1 IS REPEALED [EFFECTIVE JULY
13 1, 2015]. Sec. ~~10.1~~. (a) The fiscal body of a county may, before July 1,
14 2012, adopt an ordinance to have this section apply throughout the
15 county. If the fiscal body of a county adopts an ordinance under this
16 subsection, the ordinance applies after June 30, 2012, and until July 1,
17 2013, and the fiscal body shall deliver a copy of the ordinance to the
18 county treasurer and the county auditor.

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

23 (1) all of the delinquent taxes and special assessments on the tract
24 or item of real property were first due and payable before January
25 1, 2012; and

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

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

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

33 (c) The county treasurer of a county to which this section applies
34 shall waive interest and penalties as provided in subsection (b) if the
35 conditions of subsection (b) are satisfied, notwithstanding any payment
36 arrangement entered into by the county treasurer and the taxpayer
37 under IC 6-1.1-24-1.2 or under any other law.

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



- 1 chapter.
- 2 (b) The disposing agent shall first have the property appraised by
- 3 two (2) appraisers. The appraisers must be:
- 4 (1) professionally engaged in making appraisals;
- 5 (2) licensed under IC 25-34.1; or
- 6 (3) employees of the political subdivision familiar with the value
- 7 of the property.
- 8 (c) After the property is appraised, the disposing agent shall
- 9 **determine a minimum bid for the property based on the appraisals**
- 10 **and the disposing agent's knowledge of the property**, publish a
- 11 notice in accordance with IC 5-3-1 setting forth the terms and
- 12 conditions of the sale, **including the minimum bid**, and, when
- 13 subsection (e) is employed, may engage an auctioneer licensed under
- 14 IC 25-6.1 to advertise the sale and to conduct a public auction. The
- 15 advertising conducted by the auctioneer is in addition to any other
- 16 notice required by law and shall include a detailed description of the
- 17 property to be sold stating the key numbers, if any, of the tracts within
- 18 that property. If the disposing agent determines that the best sale of the
- 19 property can be made by letting the bidders determine certain
- 20 conditions of the sale (such as required zoning or soil or drainage
- 21 conditions) as a prerequisite to purchasing the property, the disposing
- 22 agent may permit the bidders to specify those conditions. The notice
- 23 must state the following:
- 24 (1) Bids will be received beginning on a specific date.
- 25 (2) The sale will continue from day to day for a period determined
- 26 by the disposing agent of not more than sixty (60) days.
- 27 (3) The property may not be sold to a person who is ineligible
- 28 under section 16 of this chapter.
- 29 (4) A bid submitted by a trust (as defined in IC 30-4-1-1(a)) must
- 30 identify each:
- 31 (A) beneficiary of the trust; and
- 32 (B) settlor empowered to revoke or modify the trust.
- 33 (d) A bid must be open to public inspection. A bidder may raise the
- 34 bidder's bid, and subject to subsection (e), that raise takes effect after
- 35 the board has given written notice of that raise to the other bidders.
- 36 (e) The disposing agent may also engage an auctioneer licensed
- 37 under IC 25-6.1 to conduct a sale by public auction. The auction may
- 38 be conducted either at the time for beginning the sale in accordance
- 39 with the public notice or after the beginning of the sale. The disposing
- 40 agent shall give each bidder who has submitted a bid written notice of
- 41 the time and place of the auction.
- 42 (f) The disposing agent may, before expiration of the time set out in



1 the notice, sell the property to the highest and best bidder. The highest
 2 and best bidder must have complied with any requirement under
 3 subsection (c)(4). ~~However, the disposing agent may sell the property~~
 4 ~~for less than ninety percent (90%) of the average of the two (2)~~
 5 ~~appraisals of the tracts only after an additional notice stating the~~
 6 ~~amount of the bid to be accepted is published in accordance with~~
 7 ~~IC 5-3-1.~~ The disposing agent may reject all bids. If the disposing agent
 8 rejects all bids, the disposing agent must make a written determination
 9 to reject all bids explaining why all bids were rejected.

10 (g) If the disposing agent determines that, in the exercise of good
 11 business judgment, the disposing agent should hire a broker or
 12 auctioneer to sell the property, the disposing agent may do so and pay
 13 the broker or auctioneer a reasonable compensation out of the gross
 14 proceeds of the sale. A disposing agent may hire a broker to sell real
 15 property directly rather than using the bid process under subsections (c)
 16 through (f) if:

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

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

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

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

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

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

30 (A) Each beneficiary of the trust.

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

32 **(i) A disposing agent may conduct a public auction under this**
 33 **section solely by electronic means, referred to in this subsection as**
 34 **an electronic sale. A disposing agent that elects to conduct an**
 35 **electronic sale may receive electronic payments and establish**
 36 **policies necessary to secure the payments in a timely fashion. The**
 37 **disposing agent may not charge an additional fee for conducting an**
 38 **electronic sale. If a disposing agent chooses to conduct a public**
 39 **auction as an electronic sale, the notice required by subsection (c)**
 40 **must include a statement declaring this fact.**

41 SECTION 34. IC 36-7-17.1-7, AS ADDED BY P.L.118-2013,
 42 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



1 JULY 1, 2015]: Sec. 7. (a) The conveyance of a dwelling to an
 2 applicant under this chapter shall be made in return for a fee of:

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

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

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

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

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

15 (2) Upon receiving the rehabilitation loan described in
 16 subdivision (1), the applicant must comply with the program
 17 regulations set forth in 24 CFR 203.50 and 24 CFR 203.440 et
 18 seq., with respect to the rehabilitation loan described in
 19 subdivision (1).

20 (3) The applicant must comply with any additional terms,
 21 conditions, and requirements that the agency may impose to
 22 ensure that the purposes of this chapter are carried out. This may
 23 include the requirement that the dwelling be rehabilitated to
 24 minimum building code standards before possession.

