

# SENATE BILL No. 415

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-1.1; IC 32-29-7-3; IC 32-30-10.6.

**Synopsis:** Vacant and abandoned housing. Provides that a county, city, or town fiscal body may adopt an ordinance to establish a deduction period for rehabilitated property that has also been determined to be abandoned or vacant. Specifies that there must be delinquent property taxes or special assessments on real property before it may be sold by the county treasurer as abandoned or vacant property. Provides that an order of a local building standards hearing authority that real property is abandoned or vacant and nonpayment of the associated penalty permits the executive of the county, city, or town to certify to the county auditor that the real property should be sold as abandoned or vacant property. Specifies that the county treasurer and not the county auditor is to auction abandoned or vacant property. Eliminates the concept of redemption after sale regarding abandoned or vacant property to be sold by the county treasurer. Provides that the county, city, or town executive that certifies a property as abandoned or vacant has an option to take ownership of the property if the minimum bid is not received. Separates out several provisions concerning abandoned and vacant property sales from delinquent tax sales and makes related changes. Provides that a hearing authority may use the same standards that are used by a court in finding that real property is abandoned or vacant for purposes of selling the real property at an abandoned or vacant property sale. Permits a county, city, or town executive to use the courts instead of a hearing authority for the determination that a property is abandoned or vacant. Prohibits owners of property found to be vacant or abandoned from buying property at a tax sale, and requires the attorney general to include these owners on the tax sale blight  
(Continued next page)

**Effective:** January 1, 2015 (retroactive); July 1, 2015.

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## Merritt

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January 12, 2015, read first time and referred to Committee on Local Government.

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Digest Continued

registry. Eliminates a provision that permitted the county auditor to be the only signer of a sales disclosure form in the case of a tax sale because the sale disclosure form is not required for a tax sale. Specifies that any form of registration by a foreign business association with the secretary of state allows the business to participate in a tax sale. Adds a requirement to issue a judgment when property is found to be abandoned. Adds conditions under which a property may be determined to be abandoned. Provides that the interest rate to be paid for redeemed property is the adjusted interest rate used for refunds of state income taxes. Makes technical corrections.



Introduced

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. 415

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A BILL FOR AN ACT to amend the Indiana Code concerning local government.

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

- 1 SECTION 1. IC 6-1.1-12-18, AS AMENDED BY P.L.144-2008,  
2 SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 JULY 1, 2015]: Sec. 18. (a) If the assessed value of residential real  
4 property described in subsection (d) is increased because it has been  
5 rehabilitated, the owner may have deducted from the assessed value of  
6 the property an amount not to exceed the lesser of:  
7 (1) the total increase in assessed value resulting from the  
8 rehabilitation; or  
9 (2) eighteen thousand seven hundred twenty dollars (\$18,720) per  
10 rehabilitated dwelling unit.  
11 The owner is entitled to this deduction annually for a five (5) year  
12 period, **or if subsection (e) applies, the period established under**  
13 **subsection (e).**  
14 (b) For purposes of this section, the term "rehabilitation" means



1 significant repairs, replacements, or improvements to an existing  
 2 structure which are intended to increase the livability, utility, safety, or  
 3 value of the property under rules adopted by the department of local  
 4 government finance.

5 (c) For the purposes of this section, the term "owner" or "property  
 6 owner" includes any person who has the legal obligation, or has  
 7 otherwise assumed the obligation, to pay the real property taxes on the  
 8 rehabilitated property.

9 (d) The deduction provided by this section applies only:

10 (1) for the rehabilitation of residential real property which is  
 11 located within this state and which is described in one (1) of the  
 12 following classifications:

13 (A) A single family dwelling if before rehabilitation the  
 14 assessed value (excluding any exemptions or deductions) of  
 15 the improvements does not exceed thirty-seven thousand four  
 16 hundred forty dollars (\$37,440).

17 (B) A two (2) family dwelling if before rehabilitation the  
 18 assessed value (excluding exemptions or deductions) of the  
 19 improvements does not exceed forty-nine thousand nine  
 20 hundred twenty dollars (\$49,920).

21 (C) A dwelling with more than two (2) family units if before  
 22 rehabilitation the assessed value (excluding any exemptions or  
 23 deductions) of the improvements does not exceed eighteen  
 24 thousand seven hundred twenty dollars (\$18,720) per dwelling  
 25 unit; and

26 (2) if the property owner:

27 (A) owns the residential real property; or

28 (B) is buying the residential real property under contract;

29 on the assessment date of the year in which an application must  
 30 be filed under section 20 of this chapter.

31 **(e) A county, city, or town fiscal body may adopt an ordinance**  
 32 **to establish a deduction period that is longer than five (5) years but**  
 33 **not to exceed fifteen (15) years for any rehabilitated property**  
 34 **covered by this section that has also been determined to be**  
 35 **abandoned or vacant for purposes of IC 6-1.1-24.**

36 SECTION 2. IC 6-1.1-12-22, AS AMENDED BY P.L.144-2008,  
 37 SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 38 JULY 1, 2015]: Sec. 22. (a) If the assessed value of property is  
 39 increased because it has been rehabilitated and the owner has paid at  
 40 least ten thousand dollars (\$10,000) for the rehabilitation, the owner is  
 41 entitled to have deducted from the assessed value of the property an  
 42 amount equal to fifty percent (50%) of the increase in assessed value



1 resulting from the rehabilitation. The owner is entitled to this deduction  
 2 annually for a five (5) year period, **or if subsection (e) applies, the**  
 3 **period established under subsection (e).** However, the maximum  
 4 deduction which a property owner may receive under this section for  
 5 a particular year is:

6 (1) one hundred twenty-four thousand eight hundred dollars  
 7 (\$124,800) for a single family dwelling unit; or

8 (2) three hundred thousand dollars (\$300,000) for any other type  
 9 of property.

10 (b) For purposes of this section, the term "property" means a  
 11 building or structure which was erected at least fifty (50) years before  
 12 the date of application for the deduction provided by this section. The  
 13 term "property" does not include land.

14 (c) For purposes of this section, the term "rehabilitation" means  
 15 significant repairs, replacements, or improvements to an existing  
 16 structure that are intended to increase the livability, utility, safety, or  
 17 value of the property under rules adopted by the department of local  
 18 government finance.

19 (d) The deduction provided by this section applies only if the  
 20 property owner:

21 (1) owns the property; or

22 (2) is buying the property under contract;

23 on the assessment date of the year in which an application must be filed  
 24 under section 24 of this chapter.

25 **(e) A county, city, or town fiscal body may adopt an ordinance**  
 26 **to establish a deduction period that is longer than five (5) years but**  
 27 **not to exceed fifteen (15) years for any rehabilitated property**  
 28 **covered by this section that has also been determined to be**  
 29 **abandoned or vacant for purposes of IC 6-1.1-24.**

30 SECTION 3. IC 6-1.1-24-1, AS AMENDED BY THE TECHNICAL  
 31 CORRECTIONS BILL OF THE 2015 GENERAL ASSEMBLY, IS  
 32 AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1,  
 33 2015 (RETROACTIVE)]: Sec. 1. (a) On or after January 1 of each  
 34 calendar year in which a tax sale will be held in a county and not later  
 35 than fifty-one (51) days after the first tax payment due date in that  
 36 calendar year, the county treasurer *(or county executive, in the case of*  
 37 *property described in subdivision (2))* shall certify to the county auditor  
 38 a list of real property on which any of the following exist:

39 (1) *In the case of real property, other than real property*  
 40 *described in subdivision (2),* any property taxes or special  
 41 assessments certified to the county auditor for collection by the  
 42 county treasurer from the prior year's spring installment or before



1 **that** are delinquent as determined under IC 6-1.1-37-10 and the  
 2 delinquent property ~~tax or taxes~~, special assessments, *penalties*,  
 3 *fees, or interest* due exceed twenty-five dollars (\$25).

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

6 ~~(A) vacant; or~~

7 ~~(B) abandoned;~~

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

20 ~~(3)~~ (2) Any unpaid costs are due under section ~~2(b)~~ **2(c)** of this  
 21 chapter from a prior tax sale.

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

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

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

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

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

34 (d) Not later than fifteen (15) days after the date of the county  
 35 treasurer's certification under subsection (a), the county auditor shall  
 36 mail by certified mail a copy of the list described in subsection (b) to  
 37 each mortgagee who requests from the county auditor by certified mail  
 38 a copy of the list. Failure of the county auditor to mail the list under  
 39 this subsection does not invalidate an otherwise valid sale.

40 SECTION 4. IC 6-1.1-24-1.2, AS AMENDED BY P.L.166-2014,  
 41 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 42 JANUARY 1, 2015 (RETROACTIVE)]: Sec. 1.2. (a) Except as



1 provided in subsection (c), a tract or an item of real property may not  
 2 be removed from the list certified under section 1 **or 1.5** of this chapter  
 3 before the tax sale unless all:

4 (1) delinquent taxes and special assessments due before the date  
 5 the list on which the property appears was certified under section  
 6 **1 or 1.5** of this chapter; and

7 (2) penalties due on the delinquency, interest, and costs directly  
 8 attributable to the tax sale;

9 have been paid in full.

10 (b) A county treasurer may accept partial payments of delinquent  
 11 property taxes, assessments, penalties, interest, or costs under  
 12 subsection (a) after the list of real property is certified under section 1  
 13 **or 1.5** of this chapter. However, a partial payment does not remove a  
 14 tract or an item from the list certified under section 1 **or 1.5** of this  
 15 chapter unless the taxpayer complies with subsection (a) or (c) before  
 16 the date of the tax sale.

17 (c) A county auditor shall remove a tract or an item of real property  
 18 from the list certified under section 1 **or 1.5** of this chapter before the  
 19 tax sale if the county treasurer and the taxpayer agree to a mutually  
 20 satisfactory arrangement for the payment of the delinquent taxes.

21 (d) The county auditor shall remove the tract or item from the list  
 22 certified under section 1 **or 1.5** of this chapter if:

23 (1) the arrangement described in subsection (c):

24 (A) is in writing;

25 (B) is signed by the taxpayer; and

26 (C) requires the taxpayer to pay the delinquent taxes in full not  
 27 later than the last business day before July 1 of the year after  
 28 the date the agreement is signed; and

29 (2) the county treasurer has provided a copy of the written  
 30 agreement to the county auditor.

31 (e) If the taxpayer fails to make a payment under the arrangement  
 32 described in subsection (c):

33 (1) the arrangement is void; and

34 (2) the county auditor shall immediately place the tract or item of  
 35 real property on the list of real property eligible for sale at a tax  
 36 sale.

37 (f) If a taxpayer fails to make a payment under an arrangement  
 38 entered into under subsection (c), the county treasurer and the taxpayer  
 39 may enter into a subsequent arrangement and avoid the penalties under  
 40 subsection (e).

41 SECTION 5. IC 6-1.1-24-1.5, AS AMENDED BY P.L.66-2014,  
 42 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



1 JANUARY 1, 2015 (RETROACTIVE)]; Sec. 1.5. (a) As used in this  
2 chapter and IC 6-1.1-25, "county executive" means the following:

3 (1) In a county not containing a consolidated city, the county  
4 executive or the county executive's designee.

5 (2) In a county containing a consolidated city, the executive of the  
6 consolidated city.

7 (b) ~~The county executive or an executive of a city or town may, after~~  
8 ~~obtaining If:~~

9 (1) **any property taxes or special assessments from the prior**  
10 **year's fall installment or before are delinquent on real**  
11 **property as determined under IC 6-1.1-37-10; and**

12 (2) **an order from a court or a determination of a hearing**  
13 **authority has been obtained** under IC 32-30-10.6 that **the real**  
14 **property is vacant or abandoned; and**

15 **the executive of the county, city, or town may, after** providing either  
16 the notice required by IC 32-30-10.6-6 or section 2.3 of this chapter,  
17 certify a list of vacant or abandoned property to the county auditor.  
18 **This list must be delivered to the county auditor before July 1 each**  
19 **year.**

20 (c) Upon receiving lists described in subsection (b), the county  
21 auditor shall do all the following:

22 (1) Prepare a combined list of the properties certified by the  
23 executive of the county, city, or town.

24 (2) Delete any property described in that list from the delinquent  
25 tax list prepared under section 1 of this chapter.

26 (3) Provide public notice of the sale of the properties under  
27 subsection (d) at least thirty (30) days before the date of the sale,  
28 which shall be published in accordance with IC 5-3-1, **and post**  
29 **a copy of the notice at a public place of posting in the county**  
30 **courthouse or in another public county building at least**  
31 **twenty-one (21) days before the date of sale.**

32 (4) ~~Auction the property.~~ **Certify to the county treasurer that**  
33 **the real property is to be sold at auction under this chapter as**  
34 **required by section 5(j) of this chapter.**

35 (5) Issue a deed to the real property **that conveys a fee simple**  
36 **interest** to the highest bidder ~~whose~~ **as long as the bid is at least**  
37 **the minimum bid specified in this section.**

38 The minimum bid for a property at the auction under this section is the  
39 proportionate share of the actual costs incurred by the county in  
40 conducting the sale. Any amount collected from the sale of all  
41 properties under this section above the total minimum bids shall first  
42 be used to pay the costs of the county, city, or town that certified the





1 property vacant or abandoned for title search and court proceedings.  
 2 Any amount remaining from the sale shall be certified by the county  
 3 treasurer to the county auditor for distribution to other taxing units  
 4 during settlement.

5 (d) Notice of the sale under this section must contain the following:

6 (1) A list of ~~tracts or~~ real property eligible for sale under this  
 7 chapter.

8 (2) A statement that:

9 (A) the ~~tracts or~~ real property included in the list will be sold  
 10 at public auction to the highest bidder;

11 **(B) the county auditor will issue a deed to the real property**  
 12 **that conveys a fee simple interest to the highest bidder that**  
 13 **bids at least the minimum bid; and**

14 **(C) the owner will have no right to redeem the real**  
 15 **property after the date of the sale.**

16 **A deed issued under this subdivision to the highest bidder**  
 17 **conveys the same fee simple interest in the real property as a**  
 18 **deed issued under IC 6-1.1-25.**

19 (3) A statement that the ~~tracts or~~ real property will not be sold for  
 20 less than an amount equal to actual proportionate costs incurred  
 21 by the county that are directly attributable to the abandoned  
 22 property sale.

23 (4) A statement for informational purposes only, of the location  
 24 of each ~~tract or~~ item of real property by key number, if any, and  
 25 street address, if any, or a common description of the property  
 26 other than a legal description. The township assessor, or the  
 27 county assessor if there is no township assessor for the township,  
 28 upon written request from the county auditor, shall provide the  
 29 information to be in the notice required by this subsection. A  
 30 misstatement in the key number or street address does not  
 31 invalidate an otherwise valid sale.

32 (5) A statement that the county does not warrant the accuracy of  
 33 the street address or common description of the property.

34 (6) A statement that the sale will be conducted at a place  
 35 designated in the notice and that the sale will continue until all  
 36 ~~tracts and~~ real property ~~have~~ **has** been offered for sale.

37 (7) A statement that the sale will take place at the times and dates  
 38 designated in the notice.

39 Whenever the public auction is to be conducted as an electronic sale,  
 40 the notice must include a statement indicating that the public auction  
 41 will be conducted as an electronic sale and a description of the  
 42 procedures that must be followed to participate in the electronic sale.



1 SECTION 6. IC 6-1.1-24-2, AS AMENDED BY P.L.66-2014,  
 2 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 3 JANUARY 1, 2015 (RETROACTIVE)]: Sec. 2. **(a) This section does**  
 4 **not apply to vacant or abandoned real property that is on the list**  
 5 **prepared by the county auditor under section 1.5 of this chapter.**

6 ~~(a)~~ **(b)** In addition to the delinquency list required under section 1  
 7 of this chapter, each county auditor shall prepare a notice. The notice  
 8 shall contain the following:

9 (1) A list of tracts or real property eligible for sale under this  
 10 chapter.

11 (2) A statement that the tracts or real property included in the list  
 12 will be sold at public auction to the highest bidder, subject to the  
 13 right of redemption.

14 (3) A statement that the tracts or real property will not be sold for  
 15 an amount which is less than the sum of:

16 (A) the delinquent taxes and special assessments on each tract  
 17 or item of real property;

18 (B) the taxes and special assessments on each tract or item of  
 19 real property that are due and payable in the year of the sale,  
 20 whether or not they are delinquent;

21 (C) all penalties due on the delinquencies;

22 (D) an amount prescribed by the county auditor that equals the  
 23 sum of:

24 (i) the greater of twenty-five dollars (\$25) or postage and  
 25 publication costs; and

26 (ii) any other actual costs incurred by the county that are  
 27 directly attributable to the tax sale; and

28 (E) any unpaid costs due under subsection ~~(b)~~ **(c)** from a prior  
 29 tax sale.

30 (4) A statement that a person redeeming each tract or item of real  
 31 property after the sale must pay:

32 (A) one hundred ten percent (110%) of the amount of the  
 33 minimum bid for which the tract or item of real property was  
 34 offered at the time of sale if the tract or item of real property  
 35 is redeemed not more than six (6) months after the date of  
 36 sale;

37 (B) one hundred fifteen percent (115%) of the amount of the  
 38 minimum bid for which the tract or item of real property was  
 39 offered at the time of sale if the tract or item of real property  
 40 is redeemed more than six (6) months after the date of sale;

41 (C) the amount by which the purchase price exceeds the  
 42 minimum bid on the tract or item of real property plus ~~five~~



- 1            **percent (5%) interest per annum, using the adjusted rate of**  
 2            **interest specified for the previous year for late payments**  
 3            **of state income tax under IC 6-8.1-10-1**, on the amount by  
 4            which the purchase price exceeds the minimum bid; and  
 5            (D) all taxes and special assessments on the tract or item of  
 6            real property paid by the purchaser after the tax sale plus  
 7            interest ~~at the rate of five percent (5%) per annum, using the~~  
 8            **adjusted rate of interest specified for the previous year for**  
 9            **late payments of state income tax under IC 6-8.1-10-1**, on  
 10           the amount of taxes and special assessments paid by the  
 11           purchaser on the redeemed property.
- 12           (5) A statement for informational purposes only, of the location  
 13           of each tract or item of real property by key number, if any, and  
 14           street address, if any, or a common description of the property  
 15           other than a legal description. The township assessor, or the  
 16           county assessor if there is no township assessor for the township,  
 17           upon written request from the county auditor, shall provide the  
 18           information to be in the notice required by this subsection. A  
 19           misstatement in the key number or street address does not  
 20           invalidate an otherwise valid sale.
- 21           (6) A statement that the county does not warrant the accuracy of  
 22           the street address or common description of the property.
- 23           (7) A statement indicating:  
 24                  (A) the name of the owner of each tract or item of real  
 25                  property with a single owner; or  
 26                  (B) the name of at least one (1) of the owners of each tract or  
 27                  item of real property with multiple owners.
- 28           (8) A statement of the procedure to be followed for obtaining or  
 29           objecting to a judgment and order of sale, that must include the  
 30           following:  
 31                  (A) A statement:  
 32                      (i) that the county auditor and county treasurer will apply on  
 33                      or after a date designated in the notice for a court judgment  
 34                      against the tracts or real property for an amount that is not  
 35                      less than the amount set under subdivision (3), and for an  
 36                      order to sell the tracts or real property at public auction to  
 37                      the highest bidder, subject to the right of redemption; and  
 38                      (ii) indicating the date when the period of redemption  
 39                      specified in IC 6-1.1-25-4 will expire.  
 40                  (B) A statement that any defense to the application for  
 41                  judgment must be:  
 42                      (i) filed with the court; and



- 1 (ii) served on the county auditor and the county treasurer;  
 2 before the date designated as the earliest date on which the  
 3 application for judgment may be filed.
- 4 (C) A statement that the county auditor and the county  
 5 treasurer are entitled to receive all pleadings, motions,  
 6 petitions, and other filings related to the defense to the  
 7 application for judgment.
- 8 (D) A statement that the court will set a date for a hearing at  
 9 least seven (7) days before the advertised date and that the  
 10 court will determine any defenses to the application for  
 11 judgment at the hearing.
- 12 (9) A statement that the sale will be conducted at a place  
 13 designated in the notice and that the sale will continue until all  
 14 tracts and real property have been offered for sale.
- 15 (10) A statement that the sale will take place at the times and  
 16 dates designated in the notice. Whenever the public auction is to  
 17 be conducted as an electronic sale, the notice must include a  
 18 statement indicating that the public auction will be conducted as  
 19 an electronic sale and a description of the procedures that must be  
 20 followed to participate in the electronic sale.
- 21 (11) A statement that a person redeeming each tract or item after  
 22 the sale must pay the costs described in IC 6-1.1-25-2(e).
- 23 (12) If a county auditor and county treasurer have entered into an  
 24 agreement under IC 6-1.1-25-4.7, a statement that the county  
 25 auditor will perform the duties of the notification and title search  
 26 under IC 6-1.1-25-4.5 and the notification and petition to the  
 27 court for the tax deed under IC 6-1.1-25-4.6.
- 28 (13) A statement that, if the tract or item of real property is sold  
 29 for an amount more than the minimum bid and the property is not  
 30 redeemed, the owner of record of the tract or item of real property  
 31 who is divested of ownership at the time the tax deed is issued  
 32 may have a right to the tax sale surplus.
- 33 (14) If a determination has been made under subsection ~~(d)~~, **(e)**,  
 34 a statement that tracts or items will be sold together.
- 35 (15) With respect to a tract or an item of real property that is  
 36 subject to sale under this chapter after June 30, 2012, and before  
 37 July 1, 2013, a statement declaring whether an ordinance adopted  
 38 under IC 6-1.1-37-10.1 is in effect in the county and, if  
 39 applicable, an explanation of the circumstances in which penalties  
 40 on the delinquent taxes and special assessments will be waived.
- 41 ~~(b)~~ **(c)** If within sixty (60) days before the date of the tax sale the  
 42 county incurs costs set under subsection ~~(a)(3)(D)~~ **(b)(3)(D)** and those



1 costs are not paid, the county auditor shall enter the amount of costs  
2 that remain unpaid upon the tax duplicate of the property for which the  
3 costs were set. The county treasurer shall mail notice of unpaid costs  
4 entered upon a tax duplicate under this subsection to the owner of the  
5 property identified in the tax duplicate.

6 ~~(c)~~ (d) The amount of unpaid costs entered upon a tax duplicate  
7 under subsection ~~(b)~~ (c) must be paid no later than the date upon which  
8 the next installment of real estate taxes for the property is due. Unpaid  
9 costs entered upon a tax duplicate under subsection ~~(b)~~ (c) are a lien  
10 against the property described in the tax duplicate, and amounts  
11 remaining unpaid on the date the next installment of real estate taxes  
12 is due may be collected in the same manner that delinquent property  
13 taxes are collected.

14 ~~(d)~~ (e) The county auditor and county treasurer may establish the  
15 condition that a tract or item will be sold and may be redeemed under  
16 this chapter only if the tract or item is sold or redeemed together with  
17 one (1) or more other tracts or items. Property may be sold together  
18 only if the tract or item is owned by the same person.

19 SECTION 7. IC 6-1.1-24-2.2 IS REPEALED [EFFECTIVE  
20 JANUARY 1, 2015 (RETROACTIVE)]. ~~Sec. 2.2: Whenever a notice~~  
21 ~~required under section 2 of this chapter includes real property on the~~  
22 ~~list prepared under section 1(a)(2) (repealed) or 1.5(d) of this chapter;~~  
23 ~~the notice must also contain a statement that:~~

24 (1) the property is on the alternate list prepared under section  
25 1(a)(2) (repealed) or 1.5(d) of this chapter;

26 (2) if the property is not redeemed within one hundred twenty  
27 (120) days after the date of sale, the county auditor shall execute  
28 and deliver a deed for the property to the purchaser or purchaser's  
29 assignee; and

30 (3) if the property is offered for sale and a bid is not received for  
31 at least the amount required under section 5 of this chapter, the  
32 county auditor may execute and deliver a deed for the property to  
33 the county executive, subject to IC 6-1.1-25.

34 SECTION 8. IC 6-1.1-24-2.3, AS ADDED BY P.L.66-2014,  
35 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
36 JANUARY 1, 2015 (RETROACTIVE)]: Sec. 2.3. (a) This section  
37 applies to a **an item of real property that has been certified as for**  
38 **which a court order or a determination by a hearing authority has**  
39 **been obtained under IC 32-30-10.6 that the real property is vacant**  
40 **or abandoned under section 1.5 of this chapter.**

41 (b) **If the executive of the county, city, or town that has**  
42 **jurisdiction of the property plans to certify an item of real**



1 **property as vacant or abandoned under section 1.5 of this chapter**  
 2 **and** a notice was not sent with regard to a ~~tract or~~ the real property as  
 3 permitted by IC 32-30-10.6-6, **the executive of the county, city, or**  
 4 **town that has jurisdiction of the property shall send** a notice ~~shall~~  
 5 ~~be sent~~ to the owner of record and to any person with a substantial  
 6 property interest of public record in the ~~tract or~~ real property at least  
 7 one hundred twenty (120) days before the date of the certification  
 8 under section 1.5 of this chapter. The notice must contain at least the  
 9 following:

10 (1) A statement that an abandoned property sale will be held on  
 11 or after a specified date.

12 (2) A description of the ~~tract or~~ real property to be sold.

13 (3) A statement that ~~any person may redeem the tract or to~~  
 14 **prevent the sale of the real property at the abandoned**  
 15 **property sale, the owner must pay all delinquent taxes and**  
 16 **special assessments on the real property at or before the date of**  
 17 **the abandoned property sale.**

18 (4) ~~The components of the amount required to redeem the tract or~~  
 19 ~~real property.~~

20 (5) (4) A statement that if the **real property is not redeemed, sold**  
 21 **at the abandoned property sale, a tax deed may will** be issued  
 22 to the purchaser **that provides the purchaser with a fee simple**  
 23 **interest in the real property.**

24 (6) (5) The street address, if any, or a common description of the  
 25 ~~tract or~~ real property.

26 (7) (6) The key number or parcel number of the ~~tract or~~ real  
 27 property.

28 **A notice required by this section is in addition to the notice**  
 29 **required by section 1.5 of this chapter.**

30 (c) A notice under this section ~~must may not~~ include ~~not~~ more than  
 31 one (1) ~~tract or~~ item of real property listed to be sold in one (1)  
 32 description. However, when more than one (1) ~~tract or~~ item of real  
 33 property is owned by one (1) person, all of the ~~tracts~~ **items** of real  
 34 property that are owned by that person may be included in one (1)  
 35 notice.

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

39 (e) The notice required by this section is considered sufficient if the  
 40 notice is mailed **by certified mail, return receipt requested, to:**

41 (1) **all owners of record of real property** at the last address of  
 42 the owner for the property, as indicated in the records of the



1 county auditor; and

2 **(2)** any person with a substantial property interest of public record  
3 at the address for the person included in the public record that  
4 indicates the interest;

5 **as of the date that the tax sale list is certified.**

6 (f) The notice under this section is not required for persons in  
7 possession not shown in the public records.

8 SECTION 9. IC 6-1.1-24-3, AS AMENDED BY P.L.169-2006,  
9 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
10 JANUARY 1, 2015 (RETROACTIVE)]: Sec. 3. **(a) This section does**  
11 **not apply to vacant or abandoned real property that is on the list**  
12 **prepared by the county auditor under section 1.5 of this chapter.**

13 ~~(a)~~ **(b)** When real property is eligible for sale under this chapter, the  
14 county auditor shall post a copy of the notice required by ~~sections~~  
15 **section 2 and 2-2** of this chapter at a public place of posting in the  
16 county courthouse or in another public county building at least  
17 twenty-one (21) days before the earliest date of application for  
18 judgment. In addition, the county auditor shall, in accordance with  
19 IC 5-3-1-4, publish the notice required in ~~sections~~ **section 2 and 2-2** of  
20 this chapter once each week for three (3) consecutive weeks before the  
21 earliest date on which the application for judgment may be made. The  
22 expenses of this publication shall be paid out of the county general  
23 fund without prior appropriation.

24 ~~(b)~~ **(c)** At least twenty-one (21) days before the application for  
25 judgment is made, the county auditor shall mail a copy of the notice  
26 required by ~~sections~~ **section 2 and 2-2** of this chapter by certified mail,  
27 return receipt requested, to any mortgagee who annually requests, by  
28 certified mail, a copy of the notice. However, the failure of the county  
29 auditor to mail this notice or its nondelivery does not affect the validity  
30 of the judgment and order.

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

35 SECTION 10. IC 6-1.1-24-4, AS AMENDED BY THE  
36 TECHNICAL CORRECTIONS BILL OF THE 2015 GENERAL  
37 ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
38 JANUARY 1, 2015 (RETROACTIVE)]: Sec. 4. **(a) This section does**  
39 **not apply to vacant or abandoned real property that is on the list**  
40 **prepared by the county auditor under section 1.5 of this chapter.**

41 ~~(a)~~ **(b)** Not less than twenty-one (21) days before the earliest date on  
42 which the application for judgment and order for sale of real property



1 eligible for sale may be made, the county auditor shall send a notice of  
2 the sale by certified mail, return receipt requested, to:

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

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

40 (b) In addition to the notice required under subsection (a) for real  
41 property on the list prepared under section ~~1(a)(2)~~ (repealed) or ~~1.5(d)~~  
42 of this chapter, the county auditor shall prepare and mail the notice





1 required under section 2.2 of this chapter no later than forty-five (45)  
2 days after the county auditor receives the certified list from the county  
3 treasurer under section 1(a) of this chapter.

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

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

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

30 \_\_\_\_\_  
31 County Treasurer

32 \_\_\_\_\_  
33 County Auditor

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

39 \_\_\_\_\_  
40 County Auditor

41 Dated \_\_\_\_\_  
42 (b) Application for judgment and order for sale shall be made as one



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

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

15 SECTION 12. IC 6-1.1-24-5, AS AMENDED BY THE  
 16 TECHNICAL CORRECTIONS BILL OF THE 2015 GENERAL  
 17 ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 18 JANUARY 1, 2015 (RETROACTIVE)]: Sec. 5. (a) When a tract or an  
 19 item of real property is subject to sale under this chapter, it must be  
 20 sold in compliance with this section.

21 (b) The sale must:

- 22 (1) be held at the times and place stated in the notice of sale; and
- 23 (2) not extend beyond one hundred seventy-one (171) days after
- 24 the list containing the tract or item of real property is certified to
- 25 the county auditor.

26 (c) A tract or an item of real property may not be sold under this  
 27 chapter to collect:

- 28 (1) delinquent personal property taxes; or
- 29 (2) taxes or special assessments which are chargeable to other real
- 30 property.

31 (d) A tract or an item of real property may not be sold under this  
 32 chapter if all the delinquent taxes, penalties, and special assessments  
 33 on the tract or an item of real property and the amount prescribed by  
 34 section ~~2(a)(3)(D)~~ **1.5 or 2(b)(3)(D)** of this chapter, **whichever**  
 35 **applies**, reflecting the costs incurred by the county due to the sale, are  
 36 paid before the time of sale.

37 (e) The county treasurer shall sell the tract or item of real property,  
 38 subject to the right of redemption, to the highest bidder at public  
 39 auction whose bid is at least the minimum bid specified in subsection  
 40 (f) or (g), as applicable. **The right of redemption after a sale does not**  
 41 **apply to an item of real property that is on the vacant and**  
 42 **abandoned property list prepared by the county auditor under**



1 **section 1.5 of this chapter.**

2 (f) Except as provided in **section 1.5 of this chapter and** subsection  
3 (g), a tract or an item of real property may not be sold for an amount  
4 which is less than the sum of:

5 (1) the delinquent taxes and special assessments on each tract or  
6 item of real property;

7 (2) the taxes and special assessments on each tract or item of real  
8 property that are due and payable in the year of the sale,  
9 regardless of whether the taxes and special assessments are  
10 delinquent;

11 (3) all penalties which are due on the delinquencies;

12 (4) the amount prescribed by section ~~2(a)(3)(D)~~ **2(b)(3)(D)** of this  
13 chapter reflecting the costs incurred by the county due to the sale;

14 (5) any unpaid costs which are due under section ~~2(b)~~ **2(c)** of this  
15 chapter from a prior tax sale; and

16 (6) other reasonable expenses of collection, including title search  
17 expenses, uniform commercial code expenses, and reasonable  
18 attorney's fees incurred by the date of the sale.

19 The amount of penalties due on the delinquencies under subdivision (3)  
20 must be adjusted in accordance with IC 6-1.1-37-10.1, if applicable.

21 (g) If an ordinance adopted under section 15(a) of this chapter is in  
22 effect in the county in which a tract or an item of real property is  
23 located, the tract or item of real property may not be sold for an amount  
24 that is less than the lesser of:

25 (1) the amount determined under subsection (f); or

26 (2) seventy-five percent (75%) of the gross assessed value of the  
27 tract or item of real property, as determined on the most recent  
28 assessment date.

29 (h) For purposes of the sale, it is not necessary for the county  
30 treasurer to first attempt to collect the real property taxes or special  
31 assessments out of the personal property of the owner of the tract or  
32 real property.

33 (i) The county auditor shall serve as the clerk of the sale.

34 (j) Real property certified to the county auditor under section ~~1(a)(2)~~  
35 **1.5** of this chapter (~~repealed~~) must be offered for sale in a different  
36 phase of the tax sale or on a different day of the tax sale than the phase  
37 or day during which other real property is offered for sale.

38 (k) The public auction required under subsection (e) may be  
39 conducted by electronic means, at the option of the county treasurer.  
40 The electronic sale must comply with the other statutory requirements  
41 of this section. If an electronic sale is conducted under this subsection,  
42 the county treasurer shall provide access to the electronic sale by



1 providing computer terminals open to the public at a designated  
 2 location. A county treasurer who elects to conduct an electronic sale  
 3 may receive electronic payments and establish rules necessary to  
 4 secure the payments in a timely fashion. The county treasurer may not  
 5 add an additional cost of sale charge to a parcel for the purpose of  
 6 conducting the electronic sale.

7 SECTION 13. IC 6-1.1-24-5.1, AS ADDED BY P.L.66-2014,  
 8 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 9 JULY 1, 2015]: Sec. 5.1. A business entity that seeks to register to bid  
 10 at a tax sale must provide a certificate of good standing or **authority**  
 11 **proof of registration in accordance with IC 23** from the secretary of  
 12 state to the county treasurer.

13 SECTION 14. IC 6-1.1-24-5.3, AS AMENDED BY P.L.88-2009,  
 14 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 15 JANUARY 1, 2015 (RETROACTIVE)]: Sec. 5.3. (a) This section  
 16 applies to the following:

17 (1) A person who:

18 (A) owns a fee interest, a life estate interest, or the equitable  
 19 interest of a contract purchaser in an unsafe building or unsafe  
 20 premises in the county in which a sale is held under this  
 21 chapter; and

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

26 (2) A person who:

27 (A) owns a fee interest, a life estate interest, or the equitable  
 28 interest of a contract purchaser in an unsafe building or unsafe  
 29 premises in the county in which a sale is held under this  
 30 chapter; and

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

36 (3) A person who is the defendant in a court action brought under  
 37 IC 36-7-9-18, IC 36-7-9-19, IC 36-7-9-20, IC 36-7-9-21, or  
 38 IC 36-7-9-22 in the county in which a sale is held under this  
 39 chapter that has resulted in a judgment in favor of the plaintiff and  
 40 the unsafe condition that caused the action to be brought has not  
 41 been corrected.

42 (4) A person who has any of the following relationships to a



1 person, partnership, corporation, or legal entity described in  
 2 subdivisions **subdivision** (1), (2), or (3):

3 (A) A partner of a partnership.

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

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

8 (5) A person who, in the county in which a sale is held under this  
 9 chapter, owes:

10 (A) delinquent taxes;

11 (B) special assessments;

12 (C) penalties;

13 (D) interest; or

14 (E) costs directly attributable to a prior tax sale;

15 on a tract or an item of real property listed under section 1 of this  
 16 chapter.

17 (6) A person who owns a fee interest, a life estate interest, or the  
 18 equitable interest of a contract purchaser in a vacant or abandoned  
 19 structure subject to an enforcement order under IC 32-30-6,  
 20 IC 32-30-7, IC 32-30-8, or IC 36-7-9, **or a court order under**  
 21 **IC 32-30-10.6.**

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

24 (b) A person subject to this section may not purchase a tract offered  
 25 for sale under section 5 or 6.1 of this chapter. However, this section  
 26 does not prohibit a person from bidding on a tract that is owned by the  
 27 person and offered for sale under section 5 of this chapter.

28 (c) The county treasurer shall require each person who will be  
 29 bidding at the tax sale to sign a statement in a form substantially  
 30 similar to the following:

31 "Indiana law prohibits a person who owes delinquent taxes,  
 32 special assessments, penalties, interest, or costs directly  
 33 attributable to a prior tax sale, from purchasing tracts or items of  
 34 real property at a tax sale. I hereby affirm under the penalties for  
 35 perjury that I do not owe delinquent taxes, special assessments,  
 36 penalties, interest, costs directly attributable to a prior tax sale,  
 37 amounts from a final adjudication in favor of a political  
 38 subdivision in this county, any civil penalties imposed for the  
 39 violation of a building code or ordinance of this county, or any  
 40 civil penalties imposed by a health department in this county.  
 41 Further, I hereby acknowledge that any successful bid I make in  
 42 violation of this statement is subject to forfeiture. In the event of



1 forfeiture, the amount of my bid shall be applied to the delinquent  
 2 taxes, special assessments, penalties, interest, costs, judgments,  
 3 or civil penalties I owe, and a certificate will be issued to the  
 4 county executive."

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

10 (1) notify the person in writing that the sale is subject to forfeiture  
 11 if the person does not pay the amounts that the person owes  
 12 within thirty (30) days of the notice;

13 (2) if the person does not pay the amounts that the person owes  
 14 within thirty (30) days after the notice, apply the surplus amount  
 15 of the person's bid to the person's delinquent taxes, special  
 16 assessments, penalties, and interest;

17 (3) remit the amounts owed from a final adjudication or civil  
 18 penalties in favor of a political subdivision to the appropriate  
 19 political subdivision; and

20 (4) notify the county auditor that the sale has been forfeited.

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

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

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

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

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

38 SECTION 15. IC 6-1.1-24-6.3, AS AMENDED BY P.L.56-2012,  
 39 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 40 JANUARY 1, 2015 (RETROACTIVE)]: Sec. 6.3. (a) The sale of  
 41 certificates of sale under this chapter must be held at the time and place  
 42 stated in the notice of sale.



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

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

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

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

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

13 SECTION 16. IC 6-1.1-24-6.8, AS AMENDED BY THE  
14 TECHNICAL CORRECTIONS BILL OF THE 2015 GENERAL  
15 ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
16 JANUARY 1, 2015 (RETROACTIVE)]: Sec. 6.8. (a) For purposes of  
17 this section, in a county containing a consolidated city "county  
18 executive" refers to the board of commissioners of the county as  
19 provided in IC 36-3-3-10.

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

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

24 (2) If the parcel is improved on the date the certificate of sale for  
25 the parcel or the vacant parcel is offered for sale under this  
26 chapter, the following apply:

27 (A) One (1) or more of the following are located on the parcel:

28 (i) A structure that may be lawfully occupied for residential  
29 use.

30 (ii) A structure used in conjunction with a structure that may  
31 be lawfully occupied for residential use.

32 (B) The parcel is:

33 (i) on the list of vacant or abandoned properties designated  
34 under section ~~1(a)(2)~~ **1.5** of this chapter; ~~(repeated)~~; or

35 (ii) not occupied by a tenant or a person having a substantial  
36 property interest of public record in the parcel.

37 (3) On the date the certificate of sale for the parcel or the vacant  
38 parcel is offered for sale under this chapter, the parcel is  
39 contiguous to one (1) or more parcels that satisfy the following:

40 (A) One (1) or more of the following are located on the  
41 contiguous parcel:

42 (i) A structure occupied for residential use.



- 1 (ii) A structure used in conjunction with a structure  
 2 occupied for residential use.
- 3 (B) The contiguous parcel is eligible for the standard  
 4 deduction under IC 6-1.1-12-37.
- 5 (c) A county legislative body may adopt an ordinance authorizing  
 6 the sale of vacant parcels and certificates of sale for vacant parcels in  
 7 the county under this section. The ordinance may establish criteria for  
 8 the identification of vacant parcels and certificates of sale for vacant  
 9 parcels to be offered for sale under this section. The criteria may  
 10 include the following:
- 11 (1) Limitations on the use of the parcel under local zoning and  
 12 land use requirements.
- 13 (2) If the parcel is unimproved, the minimum parcel area  
 14 sufficient for construction of improvements.
- 15 (3) Any other factor considered appropriate by the county  
 16 legislative body.
- 17 In a county containing a consolidated city, the county legislative body  
 18 may adopt an ordinance under this subsection only upon  
 19 recommendation by the board of commissioners provided in  
 20 IC 36-3-3-10.
- 21 (d) If the county legislative body adopts an ordinance under  
 22 subsection (c), the county executive shall for each sale under this  
 23 section:
- 24 (1) by resolution, and subject to the criteria adopted by the county  
 25 legislative body under subsection (c), identify each vacant parcel  
 26 for which the county executive desires to sell the vacant parcel or  
 27 the certificate of sale for the vacant parcel under this section; and  
 28 (2) subject to subsection (e), give written notice to the owner of  
 29 record of each parcel referred to in subsection (b)(3) that is  
 30 contiguous to the vacant parcel.
- 31 (e) The notice under subsection (d)(2) with respect to each vacant  
 32 parcel must include at least the following:
- 33 (1) A description of the vacant parcel by:
- 34 (A) legal description; and  
 35 (B) parcel number or street address, or both.
- 36 (2) Notice that the county executive will accept written  
 37 applications from owners of parcels described in subsection (b)(3)  
 38 as provided in subsection (f).
- 39 (3) Notice of the deadline for applications referred to in  
 40 subdivision (2) and of the information to be included in the  
 41 applications.
- 42 (4) Notice that the vacant parcel or certificate of sale for the





1 vacant parcel will be sold to the successful applicant for:

2 (A) one dollar (\$1); plus

3 (B) the amounts described in section 5(f)(4) through 5(f)(6) of  
4 this chapter.

5 (f) To be eligible to purchase a vacant parcel or the certificate of  
6 sale for a vacant parcel under this section, the owner of a contiguous  
7 parcel referred to in subsection (b)(3) must file a written application  
8 with the county executive. The application must:

9 (1) identify the vacant parcel or certificate of sale that the  
10 applicant desires to purchase; and

11 (2) include any other information required by the county  
12 executive.

13 (g) If more than one (1) application to purchase a single vacant  
14 parcel or the certificate of sale for a single vacant parcel is filed with  
15 the county executive, the county executive shall conduct a drawing  
16 between or among the applicants in which each applicant has an equal  
17 chance to be selected as the transferee of the vacant parcel or certificate  
18 of sale for the vacant parcel.

19 (h) The county executive shall by resolution make a final  
20 determination concerning the vacant parcels or certificates of sale for  
21 vacant parcels that are to be sold under this section.

22 (i) After the final determination of the vacant parcels and  
23 certificates of sale for vacant parcels to be sold under subsection (h),  
24 the county executive shall:

25 (1) on behalf of the county, cause all delinquent taxes, special  
26 assessments, penalties, and interest with respect to the vacant  
27 parcels to be removed from the tax duplicate; and

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

29 (A) the successful applicant;

30 (B) the county auditor; and

31 (C) the township assessor, or the county assessor if there is no  
32 township assessor for the township.

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

34 (1) the county auditor shall:

35 (A) collect the purchase price from each successful applicant;  
36 and

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

40 (2) if the vacant parcel is unimproved, the township assessor or  
41 county assessor shall consolidate each unimproved parcel sold  
42 and the contiguous parcel owned by the successful applicant into



1 a single parcel.

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

5 (l) This subsection applies only to a vacant parcel consolidated with  
6 a successful applicant's contiguous parcel under this section before July  
7 1, 2013. Subject to subsection (m), each consolidated parcel to which  
8 this subsection applies is exempt from property taxation for the period  
9 beginning on the assessment date that next succeeds the consolidation  
10 in the amount of the assessed value at the time of consolidation of the  
11 vacant parcel that was subject to the consolidation.

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

17 (1) Five (5) years after the transfer of title to the successful  
18 applicant.

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

21 (n) If a tax deed is issued for an improved vacant parcel after June  
22 30, 2013, under this section or under IC 6-1.1-25-4.6 following the  
23 purchase of a certificate of sale under this section, the successful  
24 applicant may not sell the improved vacant parcel until after the first  
25 anniversary of the date on which the tax deed for the improved vacant  
26 parcel is issued to the successful applicant.

27 SECTION 17. IC 6-1.1-24-13, AS AMENDED BY P.L.56-2012,  
28 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
29 JANUARY 1, 2015 (RETROACTIVE)]: Sec. 13. (a) Whenever:

30 (1) a tract is offered for sale under this chapter; and

31 (2) no bid is received for the minimum sale price set under  
32 section 5 of this chapter;

33 the county auditor shall prepare a certified statement of the actual costs  
34 incurred by the county described in section ~~2(a)(3)(D)~~ **2(b)(3)(D)** of  
35 this chapter.

36 (b) The county auditor shall place the amount specified in the  
37 certified statement prepared under subsection (a) on the tax duplicate  
38 of the tract offered but not sold at the sale. The amount shall be  
39 collected as real property taxes are collected and paid into the county  
40 general fund.

41 **(c) Whenever the minimum sales price is not received for a**  
42 **property that is on the list of abandoned or vacant property**



1 prepared under section 1.5 of this chapter, the executive of the  
 2 county, city, or town that certified the property for the list may  
 3 request that the county auditor execute and deliver a deed for the  
 4 property to the executive. The request must be delivered to the  
 5 county auditor within six (6) months after the date of sale. If it is  
 6 an executive of a city or town that certified the property for the list  
 7 prepared under section 1.5 of this chapter, and the executive does  
 8 not deliver a request for a deed within six (6) months after the date  
 9 of sale, the executive of the county may request that the county  
 10 auditor execute and deliver a deed for the property to the county  
 11 executive. The request must be delivered to the county auditor  
 12 within nine (9) months after the date of sale.

13 SECTION 18. IC 6-1.1-25-0.5 IS ADDED TO THE INDIANA  
 14 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 15 [EFFECTIVE JANUARY 1, 2015 (RETROACTIVE)]: **Sec. 0.5. This**  
 16 **chapter does not apply to vacant or abandoned real property that**  
 17 **is on the list prepared by the county auditor under IC 6-1.1-24-1.5**  
 18 **unless the bid on the real property by the highest bidder is not at**  
 19 **least the minimum bid and the county auditor executes and**  
 20 **delivers a deed for the real property to the executive of a county,**  
 21 **city, or town under IC 6-1.1-24-13(c). There is no right to redeem**  
 22 **real property under this chapter after its sale under IC 6-1.1-24, if**  
 23 **the real property is on the vacant and abandoned property list**  
 24 **prepared by the county auditor under IC 6-1.1-24-1.5.**

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

- 29 (1) the sum of the amounts prescribed in subsections (b) through  
 30 (f); or  
 31 (2) the amount prescribed in subsection (g);

32 reduced by any amounts held in the name of the taxpayer or the  
 33 purchaser in the tax sale surplus fund.

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

- 36 (1) one hundred ten percent (110%) of the minimum bid for  
 37 which the tract or real property was offered at the time of sale, as  
 38 required by IC 6-1.1-24-5, if the tract or item of real property is  
 39 redeemed not more than six (6) months after the date of sale; or  
 40 (2) one hundred fifteen percent (115%) of the minimum bid for  
 41 which the tract or real property was offered at the time of sale, as  
 42 required by IC 6-1.1-24-5, if: the tract or item of real property is



1 redeemed more than six (6) months but not more than one (1)  
2 year after the date of sale.

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

7 **(1) interest per annum, using the adjusted rate of interest**  
8 **specified for the previous year for late payments of state**  
9 **income tax under IC 6-8.1-10-1, on the amount by which the**  
10 **purchase price exceeds the minimum bid on the property, if**  
11 **the date of sale occurs after June 30, 2015;**

12 ~~(+)~~ **(2) five percent (5%) per annum on the amount by which the**  
13 **purchase price exceeds the minimum bid on the property, if the**  
14 **date of sale occurs after June 30, 2014, and before July 1, 2015;**  
15 or

16 ~~(=)~~ **(3) ten percent (10%) per annum on the amount by which the**  
17 **purchase price exceeds the minimum bid on the property, if the**  
18 **date of sale occurs before July 1, 2014.**

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

23 **(1) interest per annum, using the adjusted rate of interest**  
24 **specified for the previous year for late payments of state**  
25 **income tax under IC 6-8.1-10-1, on the amount by which the**  
26 **purchase price exceeds the minimum bid on the property, if**  
27 **the date of sale occurs after June 30, 2015;**

28 ~~(+)~~ **(2) five percent (5%) per annum on those taxes and special**  
29 **assessments, if the date of sale occurs after June 30, 2014, and**  
30 **before July 1, 2015; or**

31 ~~(=)~~ **(3) ten percent (10%) interest per annum on those taxes and**  
32 **special assessments, if the date of sale occurs before July 1, 2014.**

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

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



- 1           (2) The costs of a title search or of examining and updating the  
2           abstract of title for the tract or item of real property.
- 3           (f) The total amount required for redemption includes, in addition  
4           to the amounts required under subsections (b) and (e), all taxes, special  
5           assessments, interest, penalties, and fees on the property that accrued  
6           after the sale.
- 7           (g) With respect to a tract or item of real property redeemed under  
8           section 4(c) of this chapter, instead of the amounts stated in subsections  
9           (b) through (f), the total amount required for redemption is the amount  
10          determined under IC 6-1.1-24-6.1(b)(4).
- 11          SECTION 20. IC 6-1.1-25-4, AS AMENDED BY P.L.94-2014,  
12          SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
13          JANUARY 1, 2015 (RETROACTIVE)]: Sec. 4. (a) **There is no right  
14          to redeem real property under this chapter after its sale under  
15          IC 6-1.1-24, if the real property is on the vacant and abandoned  
16          property list prepared by the county auditor under IC 6-1.1-24-1.5.**  
17          The period for redemption of **any other** real property sold under  
18          IC 6-1.1-24 ~~except for IC 6-1.1-24-1.5~~ is:
- 19               (1) one (1) year after the date of sale; or  
20               (2) one hundred twenty (120) days after the date of sale to a  
21               purchasing agency qualified under IC 36-7-17 or IC 36-7-17.1.
- 22          (b) Subject to subsection (l) and IC 6-1.1-24-9(d), the period for  
23          redemption of real property:
- 24               (1) on which the county executive acquires a lien under  
25               IC 6-1.1-24-6; and  
26               (2) for which the certificate of sale is not sold under  
27               IC 6-1.1-24-6.1;
- 28          is one hundred twenty (120) days after the date the county executive  
29          acquires the lien under IC 6-1.1-24-6.
- 30          (c) The period for redemption of real property:
- 31               (1) on which the county executive acquires a lien under  
32               IC 6-1.1-24-6; and  
33               (2) for which the certificate of sale is sold under IC 6-1.1-24;
- 34          is one hundred twenty (120) days after the date of sale of the certificate  
35          of sale under IC 6-1.1-24.
- 36          (d) When a deed for real property is executed under this chapter, the  
37          county auditor shall cancel the certificate of sale and file the canceled  
38          certificate in the office of the county auditor. ~~If real property that  
39          appears on the list prepared under IC 6-1.1-24-1.5 is offered for sale  
40          and an amount that is at least equal to the minimum sale price required  
41          under IC 6-1.1-24-5 is not received, the county auditor shall issue a  
42          deed to the real property, subject to this chapter.~~



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

6 (f) A tax deed executed under this chapter vests in the grantee an  
 7 estate in fee simple absolute, free and clear of all liens and  
 8 encumbrances created or suffered before or after the tax sale except  
 9 those liens granted priority under federal law and the lien of the state  
 10 or a political subdivision for taxes and special assessments which  
 11 accrue subsequent to the sale and which are not removed under  
 12 subsection (e). However, subject to subsection (g), the estate is subject  
 13 to:

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

16 (2) laws, ordinances, and regulations concerning governmental  
 17 police powers, including zoning, building, land use,  
 18 improvements on the land, land division, and environmental  
 19 protection; and

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

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

23 (1) does not operate to extinguish an easement recorded before  
 24 the date of the tax sale in the office of the recorder of the county  
 25 in which the real property is located, regardless of whether the  
 26 easement was taxed under this article separately from the real  
 27 property; and

28 (2) conveys title subject to all easements recorded before the date  
 29 of the tax sale in the office of the recorder of the county in which  
 30 the real property is located.

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

33 (1) the regularity of the sale of the real property described in the  
 34 deed;

35 (2) the regularity of all proper proceedings; and

36 (3) valid title in fee simple in the grantee of the deed.

37 (i) A county auditor is not required to execute a deed to the county  
 38 executive under this chapter if the county executive determines that the  
 39 property involved contains hazardous waste or another environmental  
 40 hazard for which the cost of abatement or alleviation will exceed the  
 41 fair market value of the property. The county executive may enter the  
 42 property to conduct environmental investigations.



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

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

15 (1) the amount of:

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

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

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

23 (l) If a tract or item of real property did not sell at a tax sale and the  
 24 county treasurer and the owner of real property agree before the  
 25 expiration of the period for redemption under subsection (b) to a  
 26 mutually satisfactory arrangement for the payment of the entire amount  
 27 required for redemption under section 2 of this chapter before the  
 28 expiration of a period for redemption extended under this subsection:

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

31 (2) except as provided in subsection (m), the extended period for  
 32 redemption expires one (1) year after the date of the agreement.

33 (m) If the owner of real property fails to meet the terms of an  
 34 agreement entered into with the county treasurer under subsection (l),  
 35 the county treasurer may terminate the agreement after providing thirty  
 36 (30) days written notice to the owner. If the county treasurer gives  
 37 notice under this subsection, the extended period for redemption  
 38 established under subsection (l) expires thirty (30) days after the date  
 39 of the notice.

40 SECTION 21. IC 6-1.1-25-4.7 IS AMENDED TO READ AS  
 41 FOLLOWS [EFFECTIVE JANUARY 1, 2015 (RETROACTIVE)]:  
 42 Sec. 4.7. (a) A county auditor and county treasurer may enter into a



1 mutual agreement for the county auditor to perform the following  
2 duties instead of the purchaser:

3 (1) Notification and title search under section 4.5 of this chapter.

4 (2) Notification and petition to the court for the tax deed under  
5 section 4.6 of this chapter.

6 (b) If a county auditor and county treasurer enter into an agreement  
7 under this section, notice shall be given under ~~IC 6-1.1-24-2(a)(11)~~.

8 **IC 6-1.1-24-2(b)(12).**

9 SECTION 22. IC 6-1.1-25-10, AS AMENDED BY P.L.66-2014,  
10 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
11 JULY 1, 2015]: Sec. 10. (a) If, before the court issues an order  
12 directing the county auditor to issue a tax deed to a tract or item of real  
13 property sold under IC 6-1.1-24, it is found by the county auditor and  
14 the county treasurer that the sale was invalid, the county auditor shall  
15 refund:

16 (1) the purchase money and all taxes and special assessments on  
17 the property paid by the purchaser, the purchaser's assigns, or the  
18 purchaser of the certificate of sale under IC 6-1.1-24 after the tax  
19 sale plus ~~five percent (5%)~~ interest per annum, **using the**  
20 **adjusted rate of interest specified for the previous year for**  
21 **late payments of state income tax under IC 6-8.1-10-1;** and

22 (2) subject to any limitation under section 2.5 of this chapter, any  
23 costs paid by the purchaser, the purchaser's assigns, or the  
24 purchaser of the certificate of sale under IC 6-1.1-24 under  
25 section 2 of this chapter;

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

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

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

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

38 SECTION 23. IC 6-1.1-25-11, AS AMENDED BY P.L.66-2014,  
39 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
40 JULY 1, 2015]: Sec. 11. (a) Subsequent to the issuance of the order  
41 directing the county auditor to issue a tax deed to real property sold  
42 under IC 6-1.1-24, a county auditor shall refund the purchase money





1 plus five percent (5%) interest per annum, **using the adjusted rate of**  
 2 **interest specified for the previous year for late payments of state**  
 3 **income tax under IC 6-8.1-10-1**, from the county treasury to the  
 4 purchaser, the purchaser's successors or assigns, or the purchaser of the  
 5 certificate of sale under IC 6-1.1-24 if it is found by the court that  
 6 entered the order for the tax deed that:

7 (1) the real property described in the deed was not subject to the  
 8 taxes for which it was sold;

9 (2) the delinquent taxes or special assessments for which the real  
 10 property was sold were properly paid before the sale; or

11 (3) the legal description of the real property in the tax deed is void  
 12 for uncertainty.

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

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

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

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

29 (2) certify the amount paid to the property owner from the tax sale  
 30 surplus fund as a lien against the property and as a civil judgment  
 31 against the property owner.

32 SECTION 24. IC 6-1.1-25-20, AS ADDED BY P.L.66-2014,  
 33 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 34 JANUARY 1, 2015 (RETROACTIVE)]: Sec. 20. A county auditor who  
 35 executes a tax deed under this chapter shall provide a copy of the tax  
 36 deed to the grantee. The county auditor shall collect from the grantee  
 37 the appropriate recording fee set forth in IC 36-2-7-10 on behalf of the  
 38 county recorder and submit the tax deed directly to the county recorder  
 39 for recording. The county recorder shall record the tax deed in the deed  
 40 records and provide the recorded tax deed to the grantee in the normal  
 41 course of business. ~~Notwithstanding IC 6-1.1-5.5-3, a sales disclosure~~  
 42 ~~form for such a property satisfies the requirements of IC 6-1.1-5.5 if~~



1 ~~only the county auditor signs the form:~~

2 SECTION 25. IC 32-29-7-3, AS AMENDED BY P.L.66-2014,  
3 SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
4 JULY 1, 2015]: Sec. 3. (a) In a proceeding for the foreclosure of a  
5 mortgage executed on real estate, process may not issue for the  
6 execution of a judgment or decree of sale for a period of three (3)  
7 months after the filing of a complaint in the proceeding. However:

8 (1) the period is:

9 (A) twelve (12) months in a proceeding for the foreclosure of  
10 a mortgage executed before January 1, 1958; and

11 (B) six (6) months in a proceeding for the foreclosure of a  
12 mortgage executed after December 31, 1957, but before July  
13 1, 1975; and

14 (2) if the court finds under IC 32-30-10.6 that the mortgaged real  
15 estate has been abandoned, a judgment or decree of sale may be  
16 executed on the date the judgment of foreclosure or decree of sale  
17 is entered, regardless of the date the mortgage is executed.

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

26 (1) a praecipe is not filed with the clerk within one hundred eighty  
27 (180) days after the later of the dates on which:

28 (A) the period specified in subsection (a) expires; or

29 (B) the judgment and decree is filed; and

30 (2) the sale is not:

31 (A) otherwise prohibited by law;

32 (B) subject to a voluntary statewide foreclosure moratorium;

33 or

34 (C) subject to a written agreement that:

35 (i) provides for a delay in the sale of the mortgaged real  
36 estate; and

37 (ii) is executed by and between the owner of the mortgaged  
38 real estate and a party entitled to enforce the judgment and  
39 decree;

40 an enforcement authority that has issued an abatement order under  
41 IC 36-7-36-9 with respect to the mortgaged real estate may file a  
42 praecipe with the clerk in any county where the judgment and decree



1 is filed. If an enforcement authority files a praecipe under this  
 2 subsection, the clerk of the county in which the praecipe is filed shall  
 3 promptly issue and certify to the sheriff of that county a copy of the  
 4 judgment and decree under the seal of the court.

5 (c) Upon receiving a certified judgment under subsection (b), the  
 6 sheriff shall, subject to section 4 of this chapter, sell the mortgaged  
 7 premises or as much of the mortgaged premises as necessary to satisfy  
 8 the judgment, interest, and costs at public auction at the office of the  
 9 sheriff or at another location that is reasonably likely to attract higher  
 10 competitive bids. The sheriff shall schedule the date and time of the  
 11 sheriff's sale for:

12 (1) a date not later than:

13 **(A) sixty (60) days after the date on which a judgment and**  
 14 **decree under IC 32-30-10.6-5; and**

15 **(B) one hundred twenty (120) days after the date on which the**  
 16 **a judgment and decree in all other cases;**

17 under seal of the court ~~are~~ **is** certified to the sheriff by the clerk;  
 18 and

19 (2) a time certain between the hours of 10 a.m. and 4 p.m. on any  
 20 day of the week except Sunday.

21 (d) Before selling mortgaged property, the sheriff must advertise the  
 22 sale by publication once each week for three (3) successive weeks in  
 23 a daily or weekly newspaper of general circulation. The sheriff shall  
 24 publish the advertisement in at least one (1) newspaper published and  
 25 circulated in each county where the real estate is situated. The first  
 26 publication shall be made at least thirty (30) days before the date of  
 27 sale. At the time of placing the first advertisement by publication, the  
 28 sheriff shall also serve a copy of the written or printed notice of sale  
 29 upon each owner of the real estate. Service of the written notice shall  
 30 be made as provided in the Indiana Rules of Trial Procedure governing  
 31 service of process upon a person. The sheriff shall charge a fee of ten  
 32 dollars (\$10) to one (1) owner and three dollars (\$3) to each additional  
 33 owner for service of written notice under this subsection. The fee is:

34 (1) a cost of the proceeding;

35 (2) to be collected as other costs of the proceeding are collected;  
 36 and

37 (3) to be deposited in the county general fund for appropriation  
 38 for operating expenses of the sheriff's department.

39 (e) The sheriff also shall post written or printed notices of the sale  
 40 at the door of the courthouse of each county in which the real estate is  
 41 located.

42 (f) If the sheriff is unable to procure the publication of a notice



1 within the county, the sheriff may dispense with publication. The  
 2 sheriff shall state that the sheriff was not able to procure the  
 3 publication and explain the reason why publication was not possible.

4 (g) Notices under subsections (d), (e), and (i) must contain a  
 5 statement, for informational purposes only, of the location of each  
 6 property by street address, if any, or other common description of the  
 7 property other than legal description. A misstatement in the  
 8 informational statement under this subsection does not invalidate an  
 9 otherwise valid sale.

10 (h) The sheriff may charge an administrative fee of not more than  
 11 two hundred dollars (\$200) with respect to a proceeding referred to in  
 12 subsection (b) for actual costs directly attributable to the administration  
 13 of the sale under subsection (c). The fee is:

14 (1) payable by the person seeking to enforce the judgment and  
 15 decree; and

16 (2) due at the time of filing of the praecipe;  
 17 under subsection (b).

18 (i) If a sale of mortgaged property scheduled under this section is  
 19 canceled, the sheriff shall provide written notice of the cancellation to  
 20 each owner of the real estate. Service of the written notice shall be  
 21 made as provided in the Indiana Rules of Trial Procedure governing  
 22 service of process upon a person. The sheriff shall charge a fee of ten  
 23 dollars (\$10) for notice to one (1) owner and three dollars (\$3) for  
 24 notice to each additional owner for service of written notice under this  
 25 subsection. The fee:

26 (1) is a cost of the proceeding;

27 (2) shall be collected as other costs of the proceeding are  
 28 collected; and

29 (3) shall be deposited in the county general fund for appropriation  
 30 for operating expenses of the sheriff's department.

31 The fee for service under this subsection shall be paid by the person  
 32 who caused the sale to be canceled.

33 SECTION 26. IC 32-30-10.6-3.5, AS AMENDED BY P.L.66-2014,  
 34 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 35 JANUARY 1, 2015 (RETROACTIVE)]: Sec. 3.5. (a) This section  
 36 applies to a property whether or not there is a mortgage on the property.

37 (b) As an alternative to seeking a determination of abandonment  
 38 under any other statute:

39 (1) the executive of a county, city, or town that

40 (1) has jurisdiction in the location of a property, and

41 (2) does not have a person designated as a hearing authority;  
 42 as defined by IC 36-7-9-2;



1 may petition a court for a determination that the property is  
2 abandoned; or

3 **(2) an enforcement authority, as defined by IC 36-7-9-2, may**  
4 **seek a determination from a hearing authority under**  
5 **IC 36-7-9. The hearing authority may make a determination**  
6 **of abandonment using the standards set forth in section 5 of**  
7 **this chapter after notice to the owner and a hearing under**  
8 **IC 36-7-9-7.**

9 (c) A petition filed with the court under this section **or an order by**  
10 **an enforcement authority under IC 36-7-9-7 with respect to**  
11 **property for which a determination of abandonment is being**  
12 **sought under this section** must do all the following:

13 (1) Include a statement of the ~~enforcement authority's~~ jurisdiction  
14 **of the county, city, or town** in the location of the property.

15 (2) Allege that the property is abandoned.

16 (3) Include evidence that one (1) or more of the conditions set  
17 forth in section 5(a) or 5(b) of this chapter apply.

18 **(4) Include a statement that if the property is determined to**  
19 **be abandoned, the property may be sold by the county and the**  
20 **owner will have no right of redemption with respect to the**  
21 **property after the sale.**

22 (d) A petition under this section **or an order by an enforcement**  
23 **authority under IC 36-7-9-7 with respect to property for which a**  
24 **determination of abandonment is being sought under this section**  
25 shall be served on:

26 (1) the creditor and the debtor, if the property is subject to a  
27 mortgage; and

28 (2) any other appropriate party;

29 in the manner prescribed by the Indiana Rules of Trial Procedure **in the**  
30 **case of a petition or in the manner prescribed by IC 36-7-9-7 in the**  
31 **case of an order by an enforcement authority.**

32 SECTION 27. IC 32-30-10.6-4, AS AMENDED BY P.L.203-2013,  
33 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
34 JANUARY 1, 2015 (RETROACTIVE)]: Sec. 4. (a) Upon receiving a  
35 request for a determination of abandonment from a creditor, ~~or~~  
36 an enforcement authority, **or an executive of a county, city, or town**  
37 through a petition or motion filed with the court and served on the  
38 required parties in accordance with section 3 or 3.5 of this chapter, the  
39 court shall issue an order to show cause as to why the property should  
40 not be found to be abandoned **and a judgment in rem foreclosing the**  
41 **mortgage entered** and directing the petitioner, the debtor, and any  
42 other person or party the court considers appropriate to appear before



1 the court on a date and time specified in the order under subdivision  
 2 (1). The court's order under this subsection must do the following:  
 3 (1) Direct the parties subject to the order to appear before the  
 4 court on a date and time specified by the court. The date specified  
 5 under this subdivision must not be:  
 6 (A) earlier than fifteen (15) days; or  
 7 (B) later than twenty-five (25) days;  
 8 after the date of the court's order under this section.  
 9 (2) Notify the parties subject to the order that any party ordered  
 10 to appear:  
 11 (A) may present evidence or objections on the issue of  
 12 abandonment to the court:  
 13 (i) in writing before the appearance date specified by the  
 14 court under subdivision (1); or  
 15 (ii) in writing or by oral testimony on the date and at the  
 16 time specified by the court under subdivision (1);  
 17 in the manner specified by the court; and  
 18 (B) has the right to be represented by an attorney when  
 19 appearing before the court.  
 20 (3) Notify the parties subject to the order that if a party fails to:  
 21 (A) submit written evidence or objections to the court before  
 22 the appearance date specified by the court under subdivision  
 23 (1); or  
 24 (B) appear before the court on the date and at the time  
 25 specified by the court under subdivision (1);  
 26 the party's failure to submit evidence or objections or to appear  
 27 before the court will result in a finding of abandonment **and the**  
 28 **entry of an in rem judgment foreclosing the mortgage** by the  
 29 court.  
 30 (b) A party subject to an order issued by the court under this section  
 31 has the following rights, as described in the court's order under  
 32 subsection (a):  
 33 (1) The right to present evidence or objections on the issue of  
 34 abandonment to the court:  
 35 (A) in writing before the appearance date specified in the  
 36 court's order under subsection (a)(1); or  
 37 (B) in writing or by oral testimony on the date and at the time  
 38 specified in the court's order under subsection (a)(1);  
 39 in the manner specified by the court.  
 40 (2) The right to be represented by an attorney when appearing  
 41 before the court.  
 42 SECTION 28. IC 32-30-10.6-5, AS AMENDED BY P.L.203-2013,



1 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
2 JANUARY 1, 2015 (RETROACTIVE)]: Sec. 5. (a) Subject to  
3 subsection (b), for purposes of an abandonment determination under  
4 this chapter, one (1) or more of the following constitute prima facie  
5 evidence that property is abandoned:

6 (1) The enforcement authority that has jurisdiction in the location  
7 of the property has issued an order under IC 36-7-36-9 with  
8 respect to the property.

9 (2) Windows or entrances to the property are boarded up or closed  
10 off.

11 (3) Multiple window panes on the property are broken and  
12 unrepaired.

13 (4) One (1) or more doors to the property are smashed through,  
14 broken off, unhinged, or continuously unlocked.

15 (5) Gas service, electric service, water service, or other utility  
16 service to the property has been terminated.

17 (6) Rubbish, trash, or debris has accumulated on the property.

18 (7) The property is deteriorating and is either below or in  
19 imminent danger of falling below minimum community standards  
20 for public safety and sanitation.

21 (8) The creditor has changed the locks on the property and for at  
22 least fifteen (15) days after the changing of the locks the owner  
23 has not requested entrance to the property.

24 (9) There exist one (1) or more written statements, including  
25 documents of conveyance, that have been executed by the debtor,  
26 or by the debtor's personal representatives or assigns, and that  
27 indicate a clear intent to abandon the property.

28 **(10) The property contains overgrown or neglected**  
29 **vegetation.**

30 **(11) There is an accumulation of newspapers, circulars, flyers,**  
31 **or mail on the property.**

32 **(12) There is an accumulation of junk, litter, trash, or debris**  
33 **on the property.**

34 **(13) There is an absence of window treatments such as blinds,**  
35 **curtains, or shutters.**

36 **(14) There is an absence of furnishings and personal items.**

37 **(15) Statements are made by neighbors, delivery persons, or**  
38 **government employees indicating that the residence is**  
39 **abandoned.**

40 ~~(16)~~ **(16) There exists other evidence indicating a clear intent to**  
41 **abandon the property.**

42 (b) Regardless of whether any of the conditions described in



1 subsection (a) are found to apply, the debtor's failure to either:  
 2 (1) present evidence or objections on the issue of abandonment to  
 3 the court **or hearing authority** in writing before the appearance  
 4 date specified in the court's order under section 4(a)(1) of this  
 5 chapter **or the date specified by the hearing authority under**  
 6 **IC 36-7-9;** or  
 7 (2) appear before the court on the date specified in the court's  
 8 order under section 4(a)(1) of this chapter **or before the hearing**  
 9 **authority on the date specified by the hearing authority under**  
 10 **IC 36-7-9;**  
 11 constitutes prima facie evidence that the property is abandoned.  
 12 (c) If the court **or hearing authority** finds that:  
 13 (1) one (1) or more of the conditions described in subsection (a)  
 14 apply; or  
 15 (2) the circumstances described in subsection (b) apply;  
 16 the court **or hearing authority** shall issue an order finding that the  
 17 property is abandoned **and enter a judgment in rem foreclosing the**  
 18 **mortgage.**  
 19 SECTION 29. IC 32-30-10.6-6, AS ADDED BY P.L.66-2014,  
 20 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 21 JANUARY 1, 2015 (RETROACTIVE)]: Sec. 6. (a) This section  
 22 applies ~~only~~ to:  
 23 (1) a petition by the executive of a county, city, or town for a court  
 24 order of abandonment; **and**  
 25 (2) **an order by an enforcement authority under IC 36-7-9-7.**  
 26 (b) Instead of providing notice at least one hundred twenty (120)  
 27 days before the date of a certification under IC 6-1.1-24-1.5, the  
 28 executive of the county, city, or town that is filing the petition **or the**  
 29 **enforcement authority that issued the order under IC 36-7-9-7** may  
 30 provide the notice referred to IC 6-1.1-24-2.3 at least one hundred  
 31 twenty (120) days before ~~a~~ **the** petition is filed under section 3.5 of this  
 32 chapter **or the order is sent under IC 36-7-9-7.**  
 33 (c) A court order **or hearing authority determination** of  
 34 abandonment under this chapter authorizes the sale of the property and  
 35 transfer of the deed of the property under ~~IC 6-1.1-24-1.5.~~ **IC 6-1.1-24.**  
 36 SECTION 30. **An emergency is declared for this act.**

