

Indiana Statutes Concerning Property Tax Sales

Chapter 24. Sale of Real Property When Taxes or Special Assessments Become Delinquent

IC 6-1.1-24-1 Version a

Delinquent list; eligibility of property for tax sale; notice to mortgagees

Note: This version of section effective until 7-1-2011. See also following version of this section, effective 7-1-2011.

Sec. 1. (a) On or after January 1 of each calendar year in which a tax sale will be held in a county and not later than fifty-one (51) days after the first tax payment due date in that calendar year, the county treasurer (or county executive, in the case of property described in subdivision (2)) shall certify to the county auditor a list of real property on which any of the following exist:

(1) In the case of real property other than real property described in subdivision (2), any property taxes or special assessments certified to the county auditor for collection by the county treasurer from the prior year's spring installment or before are delinquent as determined under IC 6-1.1-37-10.

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

(A) vacant; or

(B) abandoned;

any property taxes or special assessments from the prior year's fall installment or before that are delinquent as determined under IC 6-1.1-37-10. The county executive must make a certification under this subdivision not later than sixty-one (61) days before the earliest date on which application for judgment and order for sale may be made.

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

(b) The county auditor shall maintain a list of all real property eligible for sale. Unless the taxpayer pays to the county treasurer the amounts in subsection (a), the taxpayer's property shall remain on the list. The list must:

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

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

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

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

(d) Not later than fifteen (15) days after the date of the county treasurer's certification under subsection (a), the county auditor shall mail by certified mail a copy of the list described in subsection (b) to each mortgagee who requests from the county auditor by certified mail a copy of the list. Failure of the county auditor to mail the list under this subsection does not invalidate an otherwise valid sale. *(Formerly: Acts 1975, P.L.47, SEC.1.)*

As amended by Acts 1979, P.L.63, SEC.1; P.L.60-1988, SEC.4; P.L.83-1989, SEC.1; P.L.50-1990, SEC.2; P.L.39-1994, SEC.1; P.L.88-1995, SEC.1; P.L.139-2001, SEC.1; P.L.169-2006, SEC.13; P.L.73-2010, SEC.1.

IC 6-1.1-24-1 Version b
Delinquent list

Note: This version of section effective 7-1-2011. See also preceding version of this section, effective until 7-1-2011.

Sec. 1. (a) On or after January 1 of each calendar year in which a tax sale will be held in a county and not later than fifty-one (51) days after the first tax payment due date in that calendar year, the county treasurer (or county executive, in the case of property described in subdivision (2)) shall certify to the county auditor a list of real property on which any of the following exist:

(1) In the case of real property other than real property described in subdivision (2), any property taxes or special assessments certified to the county auditor for collection by the county treasurer from the prior year's spring installment or before are delinquent as determined under IC 6-1.1-37-10.

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

- (A) vacant; or
- (B) abandoned;

any property taxes or special assessments from the prior year's fall installment or before that are delinquent as determined under IC 6-1.1-37-10. The county executive must make a certification under this subdivision not later than sixty-one (61) days before the earliest date on which application for judgment and order for sale may be made.

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

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

- (1) describe the real property by parcel number and common address, if any;
- (2) for a tract or item of real property with a single owner, indicate the name of the owner; and
- (3) for a tract or item with multiple owners, indicate the name of at least one (1) of the owners.

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

(d) Not later than fifteen (15) days after the date of the county treasurer's certification under subsection (a), the county auditor shall mail by certified mail a copy of the list described in subsection (b) to each mortgagee who requests from the county auditor by certified mail a copy of the list. Failure of the county auditor to mail the list under this subsection does not invalidate an otherwise valid sale. *(Formerly: Acts 1975, P.L.47, SEC.1.)*
As amended by Acts 1979, P.L.63, SEC.1; P.L.60-1988, SEC.4; P.L.83-1989, SEC.1; P.L.50-1990, SEC.2;

P.L.39-1994, SEC.1; P.L.88-1995, SEC.1; P.L.139-2001, SEC.1; P.L.169-2006, SEC.13; P.L.73-2010, SEC.1; P.L.113-2010, SEC.39.

IC 6-1.1-24-1.2 Version a

Removal of property from delinquency list

Note: This version of section effective until 7-1-2011. See also following version of this section, effective 7-1-2011.

Sec. 1.2. (a) Except as provided in subsection (c), a tract or an item of real property may not be removed from the list certified under section 1 of this chapter before the tax sale unless all delinquent taxes, special assessments, penalties due on the delinquency, interest, and costs directly attributable to the tax sale have been paid in full.

(b) A county treasurer may accept partial payments of delinquent property taxes, assessments, penalties, interest, or costs under subsection (a) after the list of real property is certified under section 1 of this chapter.

(c) The county auditor in a county having a population of more than four hundred thousand (400,000) but less than seven hundred thousand (700,000) may remove a tract or an item of real property from the list certified under section 1 of this chapter before the tax sale if the county treasurer and the taxpayer agree to a mutually satisfactory arrangement for the payment of the delinquent taxes.

(d) The county treasurer may remove the tract or item from the list certified under section 1 of this chapter if the arrangement described in subsection (c):

(1) is in writing;

(2) is signed by the taxpayer; and

(3) requires the taxpayer to pay the delinquent taxes in full within one (1) year of the date the agreement is signed.

(e) If the taxpayer fails to make a payment under the arrangement described in subsection (c), the county auditor shall immediately place the tract or item of real property on the list of real property eligible for sale at a tax sale.

(f) If the tract or item of real property subject to a payment arrangement is within the jurisdiction of a:

(1) city having a population of more than ninety thousand (90,000) but less than one hundred five thousand (105,000);

(2) city having a population of more than thirty-two thousand (32,000) but less than thirty-two thousand eight hundred (32,800); or

(3) city having a population of more than seventy-five thousand (75,000) but less than ninety thousand (90,000);

the county auditor shall notify the mayor of the city of the arrangement.

As added by P.L.50-1990, SEC.3. Amended by P.L.39-1994, SEC.2; P.L.30-1994, SEC.5; P.L.124-1998, SEC.1; P.L.1-1999, SEC.9; P.L.170-2002, SEC.22.

IC 6-1.1-24-1.2 Version b

Removal of property from delinquency list

Note: This version of section effective 7-1-2011. See also preceding version of this section, effective until 7-1-2011.

Sec. 1.2. (a) Except as provided in subsection (c), a tract or an item of real property may not be removed from the list certified under section 1 of this chapter before the tax sale unless all:

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

(2) penalties due on the delinquency, interest, and costs directly attributable to the tax sale; have been paid in full.

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

(c) The county auditor in a county having a population of more than four hundred thousand (400,000) but less than seven hundred thousand (700,000) may remove a tract or an item of real property from the list certified under section 1 of this chapter before the tax sale if the county treasurer and the taxpayer agree to a mutually satisfactory arrangement for the payment of the delinquent taxes.

(d) The county treasurer may remove the tract or item from the list certified under section 1 of this chapter if the arrangement described in subsection (c):

(1) is in writing;

(2) is signed by the taxpayer; and

(3) requires the taxpayer to pay the delinquent taxes in full within one (1) year of the date the agreement is signed.

(e) If the taxpayer fails to make a payment under the arrangement described in subsection (c), the county auditor shall immediately place the tract or item of real property on the list of real property eligible for sale at a tax sale.

(f) If the tract or item of real property subject to a payment arrangement is within the jurisdiction of a:

(1) city having a population of more than ninety thousand (90,000) but less than one hundred five thousand (105,000);

(2) city having a population of more than thirty-two thousand (32,000) but less than thirty-two thousand eight hundred (32,800); or

(3) city having a population of more than seventy-five thousand (75,000) but less than ninety thousand (90,000);
the county auditor shall notify the mayor of the city of the arrangement.

As added by P.L.50-1990, SEC.3. Amended by P.L.39-1994, SEC.2; P.L.30-1994, SEC.5; P.L.124-1998, SEC.1; P.L.1-1999, SEC.9; P.L.170-2002, SEC.22; P.L.113-2010, SEC.40.

IC 6-1.1-24-1.5

"County executive"; list of real property with delinquent taxes

Sec. 1.5. (a) As used in this chapter and IC 6-1.1-25, "county executive" means the following:

- (1) In a county not containing a consolidated city, the county executive or the county executive's designee.
- (2) In a county containing a consolidated city, the executive of the consolidated city.

(b) The county executive may designate the real property on the list prepared under section 4.5(b) of this chapter that is eligible for listing on the list prepared under subsection (c).

(c) The county executive shall prepare a list of properties designated under subsection (b) and certify the list to the county auditor no later than sixty-one (61) days prior to the earliest date on which application for judgment and order for sale may be made.

(d) Upon receiving the list described in subsection (c), the county auditor shall:

- (1) prepare a list of the properties certified by the commission; and
- (2) delete any property described in that list from the delinquent tax list prepared under section 1 of this chapter.

As added by P.L.87-1987, SEC.1. Amended by P.L.55-1988, SEC.10; P.L.60-1988, SEC.5; P.L.83-1989, SEC.2; P.L.31-1994, SEC.4; P.L.39-1994, SEC.3; P.L.2-1995, SEC.25; P.L.169-2006, SEC.14.

IC 6-1.1-24-1.9

"Substantial property interest of public record" defined

Sec. 1.9. As used in this chapter and IC 6-1.1-25, "substantial property interest of public record" means title to or interest in a tract possessed by a person and recorded in the office of a county recorder or available for public inspection in the office of a circuit court clerk no later than the hour and date the sale is scheduled to commence under this chapter. The term does not include a lien held by the state or a political subdivision.

As added by P.L.88-1987, SEC.1. Amended by P.L.60-1988, SEC.6; P.L.2-1997, SEC.21.

IC 6-1.1-24-2

Notice of tax sale; information required in notice; county recovery of unpaid costs; combined sale or redemption

Sec. 2. (a) In addition to the delinquency list required under section 1 of this chapter, each county auditor shall prepare a notice. The notice shall contain the following:

- (1) A list of tracts or real property eligible for sale under this chapter.
- (2) A statement that the tracts or real property included in the list will be sold at public auction to the highest bidder, subject to the right of redemption.
- (3) A statement that the tracts or real property will not be sold for an amount which is less than the sum of:
 - (A) the delinquent taxes and special assessments on each tract or item of real property;
 - (B) the taxes and special assessments on each tract or item of real property that are due and payable in the year of the sale, whether or not they are delinquent;
 - (C) all penalties due on the delinquencies;
 - (D) an amount prescribed by the county auditor that equals the sum of:
 - (i) the greater of twenty-five dollars (\$25) or postage and publication costs; and
 - (ii) any other actual costs incurred by the county that are directly attributable to the tax sale; and
 - (E) any unpaid costs due under subsection (b) from a prior tax sale.
- (4) A statement that a person redeeming each tract or item of real property after the sale must pay:
 - (A) one hundred ten percent (110%) of the amount of the minimum bid for which the tract or item of real property was offered at the time of sale if the tract or item of real property is redeemed not more than six (6) months after the date of sale;
 - (B) one hundred fifteen percent (115%) of the amount of the minimum bid for which the tract or item of real property was offered at the time of sale if the tract or item of real property is redeemed more than six (6) months after the date of sale;
 - (C) the amount by which the purchase price exceeds the minimum bid on the tract or item of real property plus ten percent (10%) per annum on the amount by which the purchase price exceeds the minimum bid; and
 - (D) all taxes and special assessments on the tract or item of real property paid by the purchaser after the tax sale plus interest at the rate of ten percent (10%) per annum on the amount of taxes and special assessments paid by the purchaser on the redeemed property.
- (5) A statement for informational purposes only, of the location of each tract or item of real property by key number, if any, and street address, if any, or a common description of the property other than a legal description. The township assessor, or the county assessor if there is no township assessor for the township, upon written request from the county auditor, shall provide the information to be in the notice required by this subsection. A misstatement in the key number or street address does not invalidate an otherwise valid sale.
- (6) A statement that the county does not warrant the accuracy of the street address or common description of the property.
- (7) A statement indicating:

(A) the name of the owner of each tract or item of real property with a single owner; or

(B) the name of at least one (1) of the owners of each tract or item of real property with multiple owners.

(8) A statement of the procedure to be followed for obtaining or objecting to a judgment and order of sale, that must include the following:

(A) A statement:

(i) that the county auditor and county treasurer will apply on or after a date designated in the notice for a court judgment against the tracts or real property for an amount that is not less than the amount set under subdivision (3), and for an order to sell the tracts or real property at public auction to the highest bidder, subject to the right of redemption; and

(ii) indicating the date when the period of redemption specified in IC 6-1.1-25-4 will expire.

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

(i) filed with the court; and

(ii) served on the county auditor and the county treasurer;

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

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

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

(9) A statement that the sale will be conducted at a place designated in the notice and that the sale will continue until all tracts and real property have been offered for sale.

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

(11) A statement that a person redeeming each tract or item after the sale must pay the costs described in IC 6-1.1-25-2(e).

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

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

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

(b) If within sixty (60) days before the date of the tax sale the county incurs costs set under subsection

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

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

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

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.73, SEC.1; P.L.60-1986, SEC.3; P.L.88-1987, SEC.2; P.L.89-1987, SEC.1; P.L.61-1988, SEC.1; P.L.60-1988, SEC.7; P.L.83-1989, SEC.3; P.L.50-1990, SEC.4; P.L.1-1991, SEC.48; P.L.62-1991, SEC.1; P.L.1-1992, SEC.16; P.L.69-1993, SEC.1; P.L.39-1994, SEC.4; P.L.56-1996, SEC.4; P.L.29-1998, SEC.1; P.L.139-2001, SEC.2; P.L.170-2003, SEC.1; P.L.169-2006, SEC.15; P.L.89-2007, SEC.1; P.L.146-2008, SEC.258.

IC 6-1.1-24-2.1

Repealed

(Repealed by P.L.83-1989, SEC.18.)

IC 6-1.1-24-2.2

Notice of property on alternate list

Sec. 2.2. Whenever a notice required under section 2 of this chapter includes real property on the list prepared under section 1(a)(2) or 1.5(d) of this chapter, the notice must also contain a statement that:

- (1) the property is on the alternate list prepared under section 1(a)(2) or 1.5(d) of this chapter;
- (2) if the property is not redeemed within one hundred twenty (120) days after the date of sale, the county auditor shall execute and deliver a deed for the property to the purchaser or purchaser's assignee; and
- (3) if the property is offered for sale and a bid is not received for at least the amount required under section 5 of this chapter, the county auditor may execute and deliver a deed for the property to the county executive, subject to IC 6-1.1-25.

As added by P.L.87-1987, SEC.2. Amended by P.L.83-1989, SEC.4; P.L.169-2006, SEC.16.

IC 6-1.1-24-3

Notice of auction sale

Sec. 3. (a) When real property is eligible for sale under this chapter, the county auditor shall post a copy of the notice required by sections 2 and 2.2 of this chapter at a public place of posting in the county courthouse or in another public county building at least twenty-one (21) days before the earliest date of application for judgment. In addition, the county auditor shall, in accordance with IC 5-3-1-4, publish the notice required in sections 2 and 2.2 of this chapter once each week for three (3) consecutive weeks before the earliest date on which the application for judgment may be made. The expenses of this publication shall be paid out of the county general fund without prior appropriation.

(b) At least twenty-one (21) days before the application for judgment is made, the county auditor shall mail a copy of the notice required by sections 2 and 2.2 of this chapter by certified mail, return receipt requested, to any mortgagee who annually requests, by certified mail, a copy of the notice. However, the failure of the county auditor to mail this notice or its nondelivery does not affect the validity of the judgment and order.

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

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.74, SEC.2; P.L.87-1987, SEC.3; P.L.83-1989, SEC.5; P.L.50-1990, SEC.5; P.L.39-1994, SEC.5; P.L.29-1998, SEC.2; P.L.139-2001, SEC.3; P.L.169-2006, SEC.17.

IC 6-1.1-24-3.5

Repealed

(Repealed by P.L.50-1990, SEC.15.)

IC 6-1.1-24-4

Notice of sale to owner; other notices; listing of properties on tax sale record

Sec. 4. (a) Not less than twenty-one (21) days before the earliest date on which the application for judgment and order for sale of real property eligible for sale may be made, the county auditor shall send a notice of the sale by certified mail, return receipt requested, to:

- (1) the owner of record of real property with a single owner; or
- (2) at least one (1) of the owners, as of the date of certification, of real property with multiple owners; at the last address of the owner for the property as indicated in the records of the county auditor on the date that the tax sale list is certified. In addition, the county auditor shall mail a duplicate notice to the owner of record, as described in subdivisions (1) and (2), by first class mail to the owners from whom the certified mail return receipt was not signed and returned. Additionally, the county auditor may determine that mailing a first class

notice to or serving a notice on the property is a reasonable step to notify the owner, if the address of the owner is not the same address as the physical location of the property. If both notices are returned due to incorrect or insufficient addresses, the county auditor shall research the county auditor records to determine a more complete or accurate address. If a more complete or accurate address is found, the county auditor shall resend the notices to the address that is found in accordance with this section. Failure to obtain a more complete or accurate address does not invalidate an otherwise valid sale. The county auditor shall prepare the notice in the form prescribed by the state board of accounts. The notice must set forth the key number, if any, of the real property and a street address, if any, or other common description of the property other than a legal description. The notice must include the statement set forth in section 2(a)(4) of this chapter. The county auditor must present proof of this mailing to the court along with the application for judgment and order for sale. Failure by an owner to receive or accept the notice required by this section does not affect the validity of the judgment and order. The owner of real property shall notify the county auditor of the owner's correct address. The notice required under this section is considered sufficient if the notice is mailed to the address or addresses required by this section.

(b) In addition to the notice required under subsection (a) for real property on the list prepared under section 1(a)(2) or 1.5(d) of this chapter, the county auditor shall prepare and mail the notice required under section 2.2 of this chapter no later than forty-five (45) days after the county auditor receives the certified list from the county treasurer under section 1(a) of this chapter.

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

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.73-1987, SEC.5; P.L.89-1987, SEC.2; P.L.87-1987, SEC.4; P.L.55-1988, SEC.11; P.L.60-1988, SEC.8; P.L.83-1989, SEC.7; P.L.39-1994, SEC.6; P.L.139-2001, SEC.4; P.L.169-2006, SEC.18; P.L.89-2007, SEC.2.

IC 6-1.1-24-4.1

Repealed

(Repealed by P.L.169-2006, SEC.83.)

IC 6-1.1-24-4.2

Repealed

(Repealed by P.L.83-1989, SEC.18.)

IC 6-1.1-24-4.5

Urban homesteading agency; list of real property with delinquent taxes

Sec. 4.5. (a) The county auditor shall also provide those agencies under IC 36-7-17, in that county, with a list

of tracts or items of real property on which one (1) or more installments of taxes is delinquent by June 15 of the year following the date the delinquency occurred.

(b) This subsection applies to a county having a consolidated city. The county auditor shall prepare a list of tracts or items of real properties for which at least one (1) installment of taxes is delinquent at least ten (10) months. The auditor shall submit a copy of this list to the metropolitan development commission no later than one hundred six (106) days prior to the date on which application for judgment and order for sale is made. (Formerly: Acts 1975, P.L.195, SEC.5.) As amended by Acts 1981, P.L.11, SEC.25; P.L.87-1987, SEC.6; P.L.55-1988, SEC.12; P.L.60-1988, SEC.10; P.L.83-1989, SEC.8; P.L.50-1990, SEC.6.

IC 6-1.1-24-4.6

Corrected delinquency list; county auditor affidavit; application for judgment and application for sale as cause of action; defenses

Sec. 4.6. (a) On the day on which the application for judgment and order for sale is made, the county treasurer shall report to the county auditor all of the tracts and real property listed in the notice required by section 2 of this chapter upon which all delinquent taxes and special assessments, all penalties due on the delinquencies, any unpaid costs due from a prior tax sale, and the amount due under section 2(a)(3)(D) of this chapter have been paid up to that time. The county auditor, assisted by the county treasurer, shall compare and correct the list, removing tracts and real property for which all delinquencies have been paid, and shall make and subscribe an affidavit in substantially the following form:

State of Indiana)

) ss

County of _____)

I, _____, treasurer of the county of _____, and I, _____, auditor of the county of _____, do solemnly affirm that the foregoing is a true and correct list of the real property within the county of _____ upon which have remained delinquent uncollected taxes, special assessments, penalties and costs, as required by law for the time periods set forth, to the best of my knowledge and belief.

County Treasurer

County Auditor

Dated _____

I, _____, auditor of the county of _____, do solemnly affirm that notice of the application for judgment and order for sale was mailed via certified mail to the owners on the foregoing

list, and publication made, as required by law.

County Auditor

Dated _____

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

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

As added by P.L.83-1989, SEC.9. Amended by P.L.50-1990, SEC.7; P.L.39-1994, SEC.7; P.L.169-2006, SEC.19; P.L.89-2007, SEC.3.

IC 6-1.1-24-4.7

Judgment and order of sale; defense; form of judgment and order; jurisdiction; official irregularities

Sec. 4.7. (a) No later than fifteen (15) days before the advertised date of the tax sale, the court shall examine the list of tracts and real property as provided under section 4.6 of this chapter. No later than three (3) days before the advertised date of the tax sale, the court shall enter judgment for those taxes, special assessments, penalties, and costs that appear to be due. This judgment is considered as a judgment against each tract or item of real property for each kind of tax, special assessment, penalty, or cost included in it. The affidavit provided under section 4.6 of this chapter is prima facie evidence of delinquency for purposes of proceedings under this section. The court shall also direct the clerk to prepare and enter an order for the sale of those tracts and real property against which judgment is entered.

(b) Not later than seven (7) days before the advertised date of the tax sale, the court shall conduct a hearing. At the hearing, the court shall hear any defense offered by any person interested in any of the tracts or items of real property to the entry of judgment against them, hear and determine the matter in a summary manner, without pleadings, and enter its judgment. The court shall enter a judgment under this subsection not later than three (3) days before the advertised date of the tax sale. The objection must be in writing, and no person may offer any defense unless the writing specifying the objection is accompanied by an original or a duplicate tax receipt or other supporting documentation. At least seven (7) days before the date set for the hearing, notice of the date, time, and place of the hearing shall be provided by the court to any person filing a defense to the

application for judgment and order of sale.

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

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

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

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

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

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

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

As added by P.L.83-1989, SEC.10. Amended by P.L.50-1990, SEC.8; P.L.39-1994, SEC.8; P.L.169-2006, SEC.20.

IC 6-1.1-24-5

Conduct of sale; parcels subject to sale; minimum sale price; sale of vacant or abandoned property; sale by electronic means

Sec. 5. (a) When a tract or an item of real property is subject to sale under this chapter, it must be sold in compliance with this section.

(b) The sale must:

(1) be held at the times and place stated in the notice of sale; and

(2) not extend beyond one hundred seventy-one (171) days after the list containing the tract or item of real property is certified to the county auditor.

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

(1) delinquent personal property taxes; or

(2) taxes or special assessments which are chargeable to other real property.

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

(e) The county treasurer shall sell the tract or real property, subject to the right of redemption, to the highest bidder at public auction. However, a tract or an item of real property may not be sold for an amount which is less than the sum of:

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

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

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

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

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

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

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

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

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

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

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.73, SEC.2; P.L.60-1986, SEC.5; P.L.88-1987, SEC.4; P.L.60-1988, SEC.11; P.L.83-1989, SEC.11; P.L.50-1990, SEC.9; P.L.68-1993, SEC.5; P.L.39-1994, SEC.9; P.L.139-2001, SEC.5; P.L.169-2006, SEC.21; P.L.89-2007, SEC.4.

IC 6-1.1-24-5.2

Repealed

(Repealed by P.L.1-2002, SEC.172.)

IC 6-1.1-24-5.3

Persons barred from purchasing tracts offered for sale; signed statement required; forfeiture

Sec. 5.3. (a) This section applies to the following:

(1) A person who:

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

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

(2) A person who:

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

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

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

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

(A) A partner of a partnership.

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

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

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

(A) delinquent taxes;

(B) special assessments;

(C) penalties;

(D) interest; or

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

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

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

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

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

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

"Indiana law prohibits a person who owes delinquent taxes, special assessments, penalties, interest, or costs directly attributable to a prior tax sale, from purchasing tracts or items of real property at a tax sale. I hereby affirm under the penalties for perjury that I do not owe delinquent taxes, special assessments, penalties, interest, costs directly attributable to a prior tax sale, amounts from a final adjudication in favor of a political subdivision in this county, any civil penalties imposed for the violation of a building code or ordinance of this county, or any civil penalties imposed by a health department in this county. Further, I hereby acknowledge that any successful bid I make in violation of this statement is subject to forfeiture. In the event of forfeiture, the amount of my bid shall be applied to the delinquent taxes, special assessments, penalties, interest, costs, judgments, or civil penalties I owe, and a certificate will be issued to the county executive."

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

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

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

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

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

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

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

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

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

As added by P.L.98-2000, SEC.4. Amended by P.L.1-2002, SEC.24; P.L.169-2006, SEC.22; P.L.88-2009, SEC.1.

IC 6-1.1-24-5.5

Repealed

(Repealed by P.L.169-2006, SEC.83.)

IC 6-1.1-24-5.6

Repealed

(Repealed by P.L.1-2002, SEC.172.)

IC 6-1.1-24-6

Lien by county; tax sale certificate

Sec. 6. (a) When a tract or an item of real property is offered for sale under this chapter and an amount is not received equal to or in excess of the minimum sale price prescribed in section 5(e) of this chapter, the county executive acquires a lien in the amount of the minimum sale price. This lien attaches on the day after the last date on which the tract or item was offered for sale.

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

(c) When a lien is acquired by a county executive under this

section, no money shall be paid by the county executive. However, each of the taxing units having an interest in the taxes on the tract shall be charged with the full amount of all delinquent taxes due them.

(d) This section shall apply to any tract or an item of real property offered for sale under this chapter in 2006,

and an amount was not received equal to or in excess of the minimum sale price prescribed in section 5(e) of this chapter, if the county executive finds that the tract or item of real property meets the definition of a brownfield as set forth in IC 13-11-2-19.3.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.60-1988, SEC.12; P.L.50-1990, SEC.10; P.L.39-1994, SEC.11; P.L.170-2003, SEC.2; P.L.169-2006, SEC.23; P.L.89-2007, SEC.5.

IC 6-1.1-24-6.1

Public sale by county executive of certificates of sale; notice

Sec. 6.1. (a) The county executive may do the following:

(1) By resolution, identify properties:

(A) that are described in section 6.7(a) of this chapter; and

(B) concerning which the county executive desires to offer to the public the certificates of sale acquired by the county executive under section 6 of this chapter.

(2) In conformity with IC 5-3-1-4, publish:

(A) notice of the date, time, and place for a public sale; and

(B) a listing of parcels on which certificates will be offered by parcel number and minimum bid amount; once each week for three (3) consecutive weeks, with the final advertisement being not less than thirty (30) days before the sale date. The expenses of the publication shall be paid out of the county general fund.

(3) Sell each certificate of sale covered by the resolution for a price that:

(A) is less than the minimum sale price prescribed by section 5(e) of this chapter; and

(B) includes any costs to the county executive directly attributable to the sale of the certificate of sale.

(b) Notice of the list of properties prepared under subsection (a) and the date, time, and place for the public sale of the certificates of sale shall be published in accordance with IC 5-3-1. The notice must:

(1) include a description of the property by parcel number and common address;

(2) specify that the county executive will accept bids for the certificates of sale for the price referred to in subsection (a)(3);

(3) specify the minimum bid for each parcel;

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

(A) the amount of the minimum bid under section 5(e) of this chapter for which the tract or item of real property was last offered for sale;

(B) ten percent (10%) of the amount for which the certificate

is sold;

(C) the attorney's fees and costs of giving notice under IC 6-1.1-25-4.5;

(D) the costs of a title search or of examining and updating the abstract of title for the tract or item of real property;

(E) all taxes and special assessments on the tract or item of real property paid by the purchaser after the sale of the certificate plus interest at the rate of ten percent (10%) per annum on the amount of taxes and special assessments paid by the purchaser on the redeemed property; and

(F) all costs of sale, advertising costs, and other expenses of the county directly attributable to the sale of certificates of sale; and

(5) include a statement that, if the certificate is sold for an amount more than the minimum bid under section 5(e) of this chapter for which the tract or item of real property was last offered for sale and the property is not redeemed, the owner of record of the tract or item of real property who is divested of ownership at the time the tax deed is issued may have a right to the tax sale surplus.

As added by P.L.170-2003, SEC.3. Amended by P.L.169-2006, SEC.24; P.L.89-2007, SEC.6; P.L.73-2010, SEC.2.

IC 6-1.1-24-6.3

Conditions of sale of certificates of sale

Sec. 6.3. (a) The sale of certificates of sale under this chapter must be held at the time and place stated in the notice of sale.

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

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

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

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

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

As added by P.L.170-2003, SEC.4. Amended by P.L.169-2006, SEC.25; P.L.89-2007, SEC.7.

IC 6-1.1-24-6.4

Distribution of proceeds of sale of certificates of sale; tax sale surplus fund; county auditor duty on assignment of certificate

Sec. 6.4. (a) When a certificate of sale is sold under this chapter, the purchaser at the sale shall immediately pay the amount of the bid to the county treasurer. The county treasurer shall apply the payment in the following manner:

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

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

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

(b) The:

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

(2) purchaser of the certificate or the purchaser's assignee, upon redemption of the tract or item of real property; may file a verified claim for money that is deposited in the tax sale surplus fund. If the claim is approved by the county auditor and the county treasurer, the county auditor shall issue a warrant to the claimant for the amount due.

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

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

As added by P.L.170-2003, SEC.5.

IC 6-1.1-24-6.5

Repealed

(Repealed by P.L.169-2006, SEC.83.)

IC 6-1.1-24-6.6

Repealed

(Repealed by P.L.1-2002, SEC.172.)

IC 6-1.1-24-6.7

List of properties; proposed transfer of properties; hearing; resolution by county commissioners; receipt of property by nonprofit corporation; deeds

Sec. 6.7. (a) The county executive may:

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

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

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

include a description of the property by:

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

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

(c) After the hearing set under subsection (a), the county

executive shall by resolution make a final determination concerning:

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

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

(e) After the hearing set under subsection (a) and the final determination of properties to be transferred under subsection (c), the county executive, on behalf of the county, shall cause all delinquent taxes, special assessments, penalties, interest, and costs of sale to be removed from the tax duplicate and the county auditor to prepare a deed transferring the property to the nonprofit corporation. The deed shall provide for:

- (1) the use to be made of the property;
- (2) the time within which the use must be implemented and maintained;
- (3) any other terms and conditions that are established by the county executive; and
- (4) the reversion of the property to the county executive if the grantee nonprofit corporation fails to comply with the terms and conditions.

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

As added by P.L.39-1994, SEC.13. Amended by P.L.169-2006, SEC.26; P.L.1-2007, SEC.49.

IC 6-1.1-24-6.8

Procedures for incorporating parcel not sold in tax sale into adjacent parcel; exemption

Sec. 6.8. (a) For purposes of this section, in a county containing a consolidated city "county executive" refers

to the board of commissioners of the county as provided in IC 36-3-3-10.

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

(1) A lien has been acquired on the parcel under section 6(a) of

this chapter.

(2) The parcel is unimproved on the date the parcel is offered for sale under this chapter.

(3) The construction of a structure intended for residential use on the parcel is permitted by law.

(4) On the date the parcel is offered for sale under this chapter, the parcel is contiguous to one (1) or more parcels that satisfy the following:

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

(i) A structure occupied for residential use.

(ii) A structure used in conjunction with a structure occupied for residential use.

(B) The contiguous parcel is eligible for the standard deduction under IC 6-1.1-12-37.

(c) The county legislative body may, by ordinance, establish criteria for the identification of vacant parcels to be offered for sale under this section. The criteria may include the following:

(1) Limitations on the use of the parcel under local zoning and land use requirements.

(2) Minimum parcel area sufficient for construction of improvements.

(3) Any other factor considered appropriate by the county legislative body.

In a county containing a consolidated city, the county legislative body may adopt an ordinance under this subsection only upon recommendation by the board of commissioners provided in IC 36-3-3-10.

(d) If the county legislative body adopts an ordinance under subsection (c), the county executive shall for each tax sale:

(1) by resolution, identify each vacant parcel that the county executive desires to sell under this section; and

(2) subject to subsection (e), give written notice to the owner of record of each parcel referred to in subsection (b)(4) that is contiguous to the vacant parcel.

(e) The notice under subsection (d)(2) with respect to each vacant parcel must include at least the following:

(1) A description of the vacant parcel by:

(A) legal description; and

(B) parcel number or street address, or both.

(2) Notice that the county executive will accept written applications from owners of parcels described in subsection (b)(4) as provided in subsection (f).

(3) Notice of the deadline for applications referred to in subdivision (2) and of the information to be included in the applications.

(4) Notice that the vacant parcel will be sold to the successful applicant for one dollar (\$1).

(5) Notice of the exemption provisions of subsection (l).

(f) To be eligible to purchase a vacant parcel under this section,

the owner of a contiguous parcel referred to in subsection (b)(4) must file a written application with the county executive. The application must:

(1) identify the vacant parcel that the applicant desires to purchase; and

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

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

(h) The county executive shall by resolution make a final determination concerning the vacant parcels that are to be sold under this section.

(i) After the final determination of vacant parcels to be sold under subsection (h), the county executive shall:

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

(2) give notice of the final determination to:

(A) the successful applicant;

(B) the county auditor; and

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

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

(1) the county auditor shall:

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

(B) subject to subsection (k), prepare a deed transferring each vacant parcel to the successful applicant;

and

(2) the township assessor or county assessor shall consolidate each vacant parcel sold and the contiguous parcel owned by the successful applicant into a single parcel.

(k) The county auditor shall include in the deed prepared under subsection (j)(1)(B) reference to the exemption under subsection (l).

(l) Except as provided in subsection (m), each consolidated parcel referred to in subsection (j)(2) is entitled to an exemption from property taxation beginning on the assessment date that next succeeds the consolidation in the amount of the assessed value at the time of consolidation of the vacant parcel that was subject to the consolidation.

(m) The exemption under subsection (l) is terminated as of the assessment date that next succeeds the earlier of the following:

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

(2) The first transfer of title to the consolidated parcel that occurs after the consolidation.
As added by P.L.98-2010, SEC.2.

IC 6-1.1-24-7**Payment of sale price; application of payment; tax sale surplus fund; claims procedure; fund transfers; invalidity of sale**

Sec. 7. (a) When real property is sold under this chapter, the purchaser at the sale shall immediately pay the amount of the bid to the county treasurer. The county treasurer shall apply the payment in the following manner:

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

(b) The:

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

(2) tax sale purchaser or purchaser's assignee, upon redemption of the tract or item of real property; may file a verified claim for money which is deposited in the tax sale surplus fund. If the claim is approved by the county auditor and the county treasurer, the county auditor shall issue a warrant to the claimant for the amount due.

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

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

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

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

(1) on petition by the claimant; and

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

(e) An amount deposited in the tax sale surplus fund shall be transferred by the county auditor to the county general fund and may not be disbursed under subsection (b) if it is not claimed within the three (3) year period after the date of its receipt.

(f) If an amount applied to taxes under this section is later paid out of the county general fund to the purchaser or the purchaser's successor due to the invalidity of the sale, all the taxes shall be reinstated and

recharged to the tax duplicate and collected in the same manner as if the property had not been offered for sale.

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

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

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.50-1990, SEC.11; P.L.88-1995, SEC.2; P.L.56-1996, SEC.5; P.L.139-2001, SEC.6; P.L.1-2003, SEC.28; P.L.97-2004, SEC.22; P.L.73-2010, SEC.3.

IC 6-1.1-24-7.5

Limitations on agreements for recovery of money deposited in the tax sale surplus fund

Sec. 7.5. (a) For purposes of this section, "property owner" refers to the owner of record of real property at the time the tax deed is issued and who is divested of ownership by the issuance of the tax deed.

(b) If a property owner enters into an agreement on or after May 1, 2010, that has the primary purpose of paying compensation to locate, deliver, recover, or assist in the recovery of money deposited in the tax sale surplus fund under section 7(a)(3) of this chapter with respect to real property as a result of a tax sale, the agreement is valid only if the agreement:

(1) requires payment of compensation of not more than ten percent (10%) of the amount collected from the tax sale surplus fund with respect to the real property, unless the amount collected is fifty dollars (\$50) or less;

(2) is in writing;

(3) is signed by the property owner; and

(4) clearly sets forth:

(A) the amount deposited in the tax sale surplus fund under section 7(a)(3) of this chapter with respect to the real property; and

(B) the value of the property owner's share of the amount collected from the tax sale surplus fund with respect to the real property after the compensation is deducted.

As added by P.L.73-2010, SEC.4.

IC 6-1.1-24-8

Failure to pay bid; effect

Sec. 8. When one who purchases real property at a tax sale fails to pay the bid, the real property shall again be offered for sale. A purchaser who fails to pay the bid shall pay a civil penalty of twenty-five percent (25%) of the amount of the bid. The county prosecuting attorney shall initiate an action in the name of the state treasurer to recover the civil penalty. Amounts collected under this section shall be deposited in the county

general fund.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.139-2001, SEC.7; P.L.89-2007, SEC.8.

IC 6-1.1-24-9

Certificate of sale; contents; purchaser's lien; assignments

Sec. 9. (a) Immediately after a tax sale purchaser pays the bid, as

evidenced by the receipt of the county treasurer, or immediately after the county acquires a lien under section 6 of this chapter, the county auditor shall deliver a certificate of sale to the purchaser or to the county or to the city. The certificate shall be signed by the auditor and registered in the auditor's office. The certificate shall contain:

- (1) a description of real property that corresponds to the description used on the notice of sale;
- (2) the name of:
 - (A) the owner of record at the time of the sale of real property with a single owner; or
 - (B) at least one (1) of the owners of real property with multiple owners;
- (3) the mailing address of the owner of the real property sold as indicated in the records of the county auditor;
- (4) the name of the purchaser;
- (5) the date of sale;
- (6) the amount for which the real property was sold;
- (7) the amount of the minimum bid for which the tract or real property was offered at the time of sale as required by section 5 of this chapter;
- (8) the date when the period of redemption specified in IC 6-1.1-25-4 will expire;
- (9) the court cause number under which judgment was obtained; and
- (10) the street address, if any, or common description of the real property.

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

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

(d) Subject to IC 36-1-11-8, the county executive may assign a certificate of sale held in the name of the county executive to any political subdivision during the life of the certificate. If an assignment is made under this subsection, the period of redemption of the real property under IC 6-1.1-25 is one hundred twenty (120)

days after the date of the assignment.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.88-1995, SEC.3; P.L.56-1996, SEC.6; P.L.124-1998, SEC.5; P.L.139-2001, SEC.8; P.L.1-2002, SEC.25; P.L.73-2010, SEC.5.

IC 6-1.1-24-10

Guarantee by treasurer

Sec. 10. (a) When a certificate of sale is issued under section 9 of this chapter, the county treasurer shall indorse upon, or attach to, the

certificate of sale a written guarantee which is signed by the treasurer and which warrants:

(1) that the taxes and special assessments upon the real property described in the certificate of sale are delinquent and were unpaid at the time of sale; and

(2) that the real property is eligible for sale under this chapter.

(b) If the county treasurer, before the time of making the guarantee required by this section, received payment of the delinquent taxes or special assessments for which the real property was sold, the holder of the certificate is entitled to the amount due for an invalid sale under IC 6-1.1-25-10.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.139-2001, SEC.9.

IC 6-1.1-24-11

Certificate of sale as presumptive evidence

Sec. 11. (a) A certificate of sale issued under section 9 of this chapter is presumptive evidence of:

(1) the truth of the statements contained in the certificate;

(2) the interest of the purchaser in the real property described in the certificate;

(3) the regularity and validity of all proceedings related to the taxes or special assessments for which the real property was sold; and

(4) the regularity and validity of all proceedings related to the sale of the real property.

(b) After two (2) years from the issuance of a certificate of sale, evidence may not be admitted in any court to rebut a presumption prescribed in subsection (a) of this section unless the certificate of sale was fraudulently procured. After four (4) years from the issuance of the certificate of sale, evidence may not under any circumstances be admitted in any court to rebut such a presumption.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-24-12

Priority of purchaser's lien at subsequent sale

Sec. 12. Whenever real property is sold more than once under this chapter, the purchaser at the later sale

acquires a first and prior lien on the real property as against the purchaser at the prior sale. The issuance of a certificate of sale, the execution and delivery of a deed for the real property to the purchaser at the prior sale, or the recording of such a deed does not affect the priority established in this section.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-24-13

Statement of actual costs incurred; placement on tax duplicate of tract not sold

Sec. 13. (a) Whenever:

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

(2) no bid is received for the minimum sale price set under section 5(e) of this chapter; the county auditor shall prepare a certified statement of the actual costs incurred by the county described in section 2(a)(3)(D) of this chapter.

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

As added by P.L.60-1988, SEC.13.

IC 6-1.1-24-14

Duties regarding conduct of tax sale

Sec. 14. Duties of a county treasurer or county auditor under this chapter that are the responsibility of the respective officer regarding the conduct of a tax sale may not be performed under contract or by a person or entity (except staff persons), unless consented to in writing by the respective officers.

As added by P.L.88-1995, SEC.4.

IC 6-1.1-25

Chapter 25. Redemption of and Tax Deeds for Real Property Sold for Delinquent Taxes and Special Assessments

IC 6-1.1-25-1

Time for redemption of property

Sec. 1. Any person may redeem the tract or real property:

(1) sold; or

(2) for which the certificate of sale is sold under IC 6-1.1-24; under IC 6-1.1-24 at any time before the expiration of the period of redemption specified in section 4 of this chapter by paying to the county treasurer the amount required for redemption under section 2 of this chapter. (Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.60-1988, SEC.14; P.L.139-2001, SEC.10; P.L.170-2003, SEC.6.

IC 6-1.1-25-2

Amount required for redemption

Sec. 2. (a) The total amount of money required for the redemption of real property equals:

- (1) the sum of the amounts prescribed in subsections (b) through (e); or
- (2) the amount prescribed in subsection (f);

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

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

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

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

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

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

(e) Except as provided in subsection (f), in addition to the amounts required under subsections (b), (c), and (d), the total amount

required for redemption includes the following costs, if certified before redemption and not earlier than thirty (30) days after the date of sale of the property being redeemed by the payor to the county auditor on a form prescribed by the state board of accounts, that were incurred and paid by the purchaser, the purchaser's assignee, or the county, before redemption:

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

property.

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

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.89-1987, SEC.4; P.L.60-1988, SEC.15; P.L.50-1990, SEC.12; P.L.62-1991, SEC.2; P.L.39-1994, SEC.14; P.L.88-1995, SEC.5; P.L.56-1996, SEC.7; P.L.139-2001, SEC.11; P.L.170-2003, SEC.7; P.L.89-2007, SEC.9.

IC 6-1.1-25-2.5

Petition to establish schedule of fees and costs; reimbursement

Sec. 2.5. (a) A county auditor may petition a court issuing judgments and orders for sale in the county under IC 6-1.1-24 to establish a schedule of reasonable and customary attorney's fees and costs that apply to a:

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

who submits a claim for reimbursement upon redemption.

(b) When a court provides a schedule as described in subsection (a), the county auditor may not reimburse attorney's fees and costs in an amount higher than the attorney's fees and costs provided in the schedule, except as provided in subsection (c).

(c) A:

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

may petition the court for a higher rate of reimbursement than the rate found on a schedule provided under subsection (a). The court shall grant the petition if the court finds that the claim is based on reasonable and customary attorney's fees and costs.

As added by P.L.88-1995, SEC.6. Amended by P.L.139-2001, SEC.12; P.L.170-2003, SEC.8.

IC 6-1.1-25-3

Redemption warrant

Sec. 3. (a) Except as provided in subsection (b), when real property is redeemed and the certificate of sale is surrendered to the county auditor, the auditor shall issue a warrant to the purchaser or

purchaser's assignee in an amount equal to the amount received by the county treasurer for redemption.

(b) When real property sold under IC 6-1.1-24-6.1 is redeemed and the certificate of sale is surrendered to the

county auditor, the auditor shall issue a warrant to the purchaser of the certificate of sale or the purchaser's assignee in an amount equal to:

- (1) the amount received by the county treasurer for redemption; minus
- (2) if the certificate of sale was sold for less than the minimum bid under IC 6-1.1-24-5(e), an amount equal to the difference between the minimum bid under IC 6-1.1-24-5(e) and the amount for which the certificate was sold.

(c) The county auditor shall indorse the certificate and preserve it as a public record. If a certificate of sale is lost and the auditor is satisfied that the certificate did exist, the county auditor may make payment in the manner provided in this section.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.139-2001, SEC.13; P.L.170-2003, SEC.9; P.L.169-2006, SEC.27.

IC 6-1.1-25-4 Version a

Period for redemption; issuance of tax deed; adjustments to tax duplicate; estate granted by tax deed; exceptions to tax deed issuance requirement

Note: This version of section amended by P.L.73-2010, SEC.6. See also following version of this section amended by P.L.98-2010, SEC.3.

Sec. 4. (a) The period for redemption of real property sold under IC 6-1.1-24 is:

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

or

(3) one hundred twenty (120) days after the date of sale of real property on the list prepared under IC 6-1.1-24-1(a)(2) or IC 6-1.1-24-1.5.

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

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

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

(c) The period for redemption of real property:

- (1) on which the county executive acquires a lien under IC 6-1.1-24-6; and
- (2) for which the certificate of sale is sold under IC 6-1.1-24;

is one hundred twenty (120) days after the date of sale of the certificate of sale under IC 6-1.1-24.

(d) When a deed for real property is executed under this chapter, the county auditor shall cancel the certificate of sale and file the

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

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

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

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

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

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

(g) A tax deed executed under this chapter is prima facie evidence of:

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

(2) the regularity of all proper proceedings; and

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

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

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

(j) When a deed is issued to a purchaser of a certificate of sale sold under IC 6-1.1-24-6.1, the county auditor shall, in the same

manner that taxes are removed by certificate of error, remove from the tax duplicate the taxes, special assessments, interest, penalties, and costs remaining due as the difference between the amount of the last

minimum bid under IC 6-1.1-24-5(e) and the amount paid for the certificate of sale.
(Formerly: Acts 1975, P.L.47, SEC.1; Acts 1975, P.L.195, SEC.6.) As amended by Acts 1981, P.L.11, SEC.26; P.L.89-1987, SEC.5; P.L.87-1987, SEC.8; P.L.83-1989, SEC.13; P.L.61-1991, SEC.2; P.L.69-1993, SEC.2; P.L.31-1994, SEC.6; P.L.39-1994, SEC.15; P.L.2-1995, SEC.27; P.L.88-1995, SEC.7; P.L.89-1995, SEC.1; P.L.124-1998, SEC.6; P.L.139-2001, SEC.14; P.L.198-2001, SEC.60; P.L.1-2002, SEC.26; P.L.170-2003, SEC.10; P.L.169-2006, SEC.28; P.L.73-2010, SEC.6.

IC 6-1.1-25-4 Version b

Period for redemption; actions required on issuance of tax deed; estate granted by tax deed; limitations and exceptions

Note: This version of section amended by P.L.98-2010, SEC.3. See also preceding version of this section amended by P.L.73-2010, SEC.6.

Sec. 4. (a) The period for redemption of real property sold under IC 6-1.1-24 is:

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

or

(3) one hundred twenty (120) days after the date of sale of real property on the list prepared under IC 6-1.1-24-1(a)(2) or IC 6-1.1-24-1.5.

(b) The period for redemption of real property:

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

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

(c) The period for redemption of real property:

- (1) on which the county executive acquires a lien under IC 6-1.1-24-6; and
- (2) for which the certificate of sale is sold under IC 6-1.1-24;

is one hundred twenty (120) days after the date of sale of the certificate of sale under IC 6-1.1-24.

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

(e) When a deed is issued to a county executive under this chapter, the taxes and special assessments for which the real property

was offered for sale, and all subsequent taxes, special assessments, interest, penalties, and cost of sale shall be removed from the tax duplicate in the same manner that taxes are removed by certificate of error.

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

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

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

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

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

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

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

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

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

value of such an interest shall be zero (0) until production commences.

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

minimum bid under IC 6-1.1-24-5(e) and the amount paid for the certificate of sale.

(Formerly: Acts 1975, P.L.47, SEC.1; Acts 1975, P.L.195, SEC.6.) As amended by Acts 1981, P.L.11, SEC.26; P.L.89-1987, SEC.5; P.L.87-1987, SEC.8; P.L.83-1989, SEC.13; P.L.61-1991, SEC.2; P.L.69-1993, SEC.2; P.L.31-1994, SEC.6; P.L.39-1994, SEC.15; P.L.2-1995, SEC.27; P.L.88-1995, SEC.7; P.L.89-1995, SEC.1; P.L.124-1998, SEC.6; P.L.139-2001, SEC.14; P.L.198-2001, SEC.60; P.L.1-2002, SEC.26; P.L.170-2003, SEC.10; P.L.169-2006, SEC.28; P.L.98-2010, SEC.3.

IC 6-1.1-25-4.1

Property containing hazardous waste or other environmental hazards; procedures to obtain title and eliminate hazardous conditions

Sec. 4.1. (a) If, as provided in section 4(h) of this chapter, the county auditor does not issue a deed to the county for property for which a certificate of sale has been issued to the county under IC 6-1.1-24-9 because the county executive determines that the property contains hazardous waste or another environmental hazard for which the cost of abatement or alleviation will exceed the fair market value of the property, the property may be transferred consistent with this section.

(b) A person who desires to obtain title to and eliminate the hazardous conditions of property containing hazardous waste or another environmental hazard for which a county holds a certificate of sale but to which a deed may not be issued to the county under section 4(h) of this chapter may file a petition with the county auditor seeking a waiver of the delinquent taxes, special assessments, interest, penalties, and costs assessed against the property and transfer of the title to the property to the petitioner. The petition must:

(1) be on a form prescribed by the state board of accounts and approved by the department of local government finance;

(2) state the amount of taxes, special assessments, penalties, and costs assessed against the property for which a waiver is sought;

(3) describe the conditions existing on the property that have prevented the sale or the transfer of title to the county;

(4) describe the plan of the petitioner for elimination of the hazardous condition on the property under IC 13-25-5 and the intended use of the property; and

(5) be accompanied by a fee established by the county auditor for completion of a title search and processing.

(c) Upon receipt of a petition described in subsection (b), the county auditor shall review the petition to determine whether the petition is complete. If the petition is not complete, the county auditor shall return the petition to the petitioner and describe the defects in the petition. The petitioner may correct the defects and file the completed petition with the county auditor. Upon receipt of a completed petition, the county auditor shall

forward a copy of the petition to:

(1) the assessor of the township in which the property is located, or the county assessor if there is no township assessor for the township;

(2) the owner;

(3) all persons who have, as of the date of the filing of the petition, a substantial interest of public record in the property;

(4) the county property tax assessment board of appeals; and

(5) the department of local government finance.

(d) Upon receipt of a petition described in subsection (b), the county property tax assessment board of appeals shall, at the county property tax assessment board of appeals' earliest opportunity, conduct a public hearing on the petition. The county property tax assessment board of appeals shall, by mail, give notice of the date, time, and place fixed for the hearing to:

(1) the petitioner;

(2) the owner;

(3) all persons who have, as of the date the petition was filed, a substantial interest of public record in the property; and

(4) the assessor of the township in which the property is located, or the county assessor if there is no township assessor for the township.

In addition, notice of the public hearing on the petition shall be published one (1) time at least ten (10) days before the hearing in a newspaper of countywide circulation and posted at the principal office of the county property tax assessment board of appeals, or at the building where the meeting is to be held.

(e) After the hearing and completion of any additional investigation of the property or of the petitioner that is considered necessary by the county property tax assessment board of appeals, the county board shall give notice, by mail, to the parties listed in subsection (d) of the county property tax assessment board of appeals' recommendation as to whether the petition should be granted. The county property tax assessment board of appeals shall forward to the department of local government finance a copy of the county property tax assessment board of appeals' recommendation and a copy of the documents submitted to or collected by the county property tax assessment board of appeals at the public hearing or during the course of the county board of appeals' investigation of the petition.

(f) Upon receipt by the department of local government finance of a recommendation by the county property tax assessment board of appeals, the department of local government finance shall review the petition and all other materials submitted by the county property tax assessment board of appeals and determine whether to grant the petition. Notice of the determination by the department of local government finance and the right to seek an appeal of the determination shall be given by mail to:

(1) the petitioner;

(2) the owner;
(3) all persons who have, as of the date the petition was filed, a substantial interest of public record in the property;

(4) the assessor of the township in which the property is located, or the county assessor if there is no township assessor for the township; and

(5) the county property tax assessment board of appeals.

(g) Any person aggrieved by a determination of the department of local government finance under subsection (f) may file an appeal seeking additional review by the department of local government finance and a public hearing. In order to obtain a review under this subsection, the aggrieved person must file a petition for appeal with the county auditor in the county where the tract or item of real property is located not more than thirty (30) days after issuance of notice of the determination of the department of local government finance. The county auditor shall transmit the petition for appeal to the department of local government finance not more than ten (10) days after the petition is filed.

(h) Upon receipt by the department of local government finance of an appeal, the department of local government finance shall set a date, time, and place for a hearing. The department of local government finance shall give notice, by mail, of the date, time, and place fixed for the hearing to:

(1) the person filing the appeal;

(2) the petitioner;

(3) the owner;

(4) all persons who have, as of the date the petition was filed, a substantial interest of public record in the property;

(5) the assessor of the township in which the property is located, or the county assessor if there is no township assessor for the township; and

(6) the county property tax assessment board of appeals.

The department of local government finance shall give the notices at least ten (10) days before the day fixed for the hearing.

(i) After the hearing, the department of local government finance shall give the parties listed in subsection (h) notice by mail of the final determination of the department of local government finance.

(j) If the department of local government finance decides to:

(1) grant the petition submitted under subsection (b) after initial review of the petition under subsection (f) or after an appeal under subsection (h); and

(2) waive the taxes, special assessments, interest, penalties, and costs assessed against the property; the department of local government finance shall issue to the county auditor an order directing the removal from the tax duplicate of the taxes, special assessments, interest, penalties, and costs for which the waiver is granted.

(k) After:

(1) at least thirty (30) days have passed since the issuance of a notice by the department of local government finance to the county property tax assessment board of appeals granting a petition filed under subsection (b), if no appeal has been filed; or

(2) not more than thirty (30) days after receipt by the county property tax assessment board of appeals of a notice of a final determination of the department of local government finance granting a petition filed under subsection (b) after an appeal has been filed and heard under subsection (h);

the county auditor shall file a verified petition and an application for an order on the petition in the court in which the judgment of sale was entered asking the court to direct the county auditor to issue a tax deed to the real property. The petition shall contain the certificate of sale issued to the county, a copy of the petition filed under subsection (b), and a copy of the notice of the final determination of the department of local government finance directing the county auditor to remove the taxes, interest, penalties, and costs from the tax duplicate. Notice of the filing of the petition and application for an order on the petition shall be given, by mail, to the owner and any person with a substantial interest of public record in the property. A person owning or having an interest in the property may appear to object to the petition.

(l) The court shall enter an order directing the county auditor to issue a tax deed to the petitioner under subsection (b) if the court finds that the following conditions exist:

(1) The time for redemption has expired.

(2) The property has not been redeemed before the expiration of the period of redemption specified in section 4 of this chapter.

(3) All taxes, special assessments, interest, penalties, and costs have been waived by the department of local government finance or, to the extent not waived, paid by the petitioner under subsection (b).

(4) All notices required by this section and sections 4.5 and 4.6 of this chapter have been given.

(5) The petitioner under subsection (b) has complied with all the provisions of law entitling the petitioner to a tax deed.

(m) A tax deed issued under this section is uncontestable except by appeal from the order of the court directing the county auditor to issue the tax deed. The appeal must be filed not later than sixty (60) days after the date of the court's order.

As added by P.L.39-1994, SEC.16. Amended by P.L.1-1996, SEC.43; P.L.6-1997, SEC.90; P.L.139-2001, SEC.15; P.L.90-2002, SEC.213; P.L.146-2008, SEC.259.

IC 6-1.1-25-4.2

Repealed

(Repealed by P.L.1-2002, SEC.172.)

IC 6-1.1-25-4.5

Entitlement to tax deed under various circumstances; notice or requirements; reversion of certificate of sale to county

Sec. 4.5. (a) Except as provided in subsection (d), a purchaser or the purchaser's assignee is entitled to a tax deed to the property that was sold only if:

- (1) the redemption period specified in section 4(a)(1) of this chapter has expired;
- (2) the property has not been redeemed within the period of redemption specified in section 4(a) of this chapter; and
- (3) not later than nine (9) months after the date of the sale:
 - (A) the purchaser or the purchaser's assignee; or
 - (B) in a county where the county auditor and county treasurer have an agreement under section 4.7 of this chapter, the county auditor;

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

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

- (1) the redemption period specified in section 4(b) of this chapter has expired;
- (2) the property has not been redeemed within the period of redemption specified in section 4(b) of this chapter; and
- (3) not later than ninety (90) days after the date the county executive acquires the lien under IC 6-1.1-24-6, the county auditor gives notice of the sale to:
 - (A) the owner of record at the time the lien was acquired; and
 - (B) any person with a substantial property interest of public record in the tract or real property.

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

- (1) the redemption period specified in section 4(c) of this chapter has expired;
- (2) the property has not been redeemed within the period of redemption specified in section 4(c) of this chapter; and
- (3) not later than ninety (90) days after the date of sale of the certificate of sale under IC 6-1.1-24, the purchaser gives notice of the sale to:
 - (A) the owner of record at the time of the sale; and
 - (B) any person with a substantial property interest of public record in the tract or real property.

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

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

(A) sale of the property;

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

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

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

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

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

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

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

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

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

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

(5) The name of the:

(A) purchaser or purchaser's assignee;

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

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

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

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

(8) A statement that an entity identified in subdivision (5) is entitled to reimbursement for additional taxes or special assessments on the tract or real property that were paid by the entity subsequent to the tax sale, lien acquisition, or purchase of the certificate of sale, and before redemption, plus interest.

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

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

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

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

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

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

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

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

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

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

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

(j) If the purchaser fails to:

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

(2) petition for the issuance of a tax deed within the time permitted under section 4.6(a) of this chapter; the certificate of sale reverts to the county executive and may be retained by the county executive or sold under IC 6-1.1-24-6.1.

As added by P.L.83-1989, SEC.14. Amended by P.L.62-1991, SEC.3; P.L.12-1992, SEC.24; P.L.69-1993, SEC.3; P.L.39-1994, SEC.17; P.L.56-1996, SEC.8; P.L.139-2001, SEC.16; P.L.170-2003, SEC.11; P.L.169-2006, SEC.29.

IC 6-1.1-25-4.6

Petition to court for issuance of tax deed; court orders; refunds; effects of tax deed; appeal

Sec. 4.6. (a) After the expiration of the redemption period specified in section 4 of this chapter but not later than six (6) months after the expiration of the period of redemption:

(1) the purchaser, the purchaser's assignee, the county executive, or the purchaser of the certificate of sale under IC 6-1.1-24 may; or

(2) in a county where the county auditor and county treasurer have an agreement under section 4.7 of this chapter, the county auditor shall, upon the request of the purchaser or the purchaser's assignee; file a verified petition in the same court and under the same cause number in which the judgment of sale was entered asking the court to direct the county auditor to issue a tax deed if the real property is not redeemed from the sale. Notice of the filing of this petition shall be given to the same parties and in the same manner as provided in section 4.5 of this chapter, except that, if notice is given by publication, only one (1) publication is required. The notice required by this section is considered sufficient if the notice is sent to the address required by section 4.5(d) of this chapter. Any person owning or having an interest in the tract or real property may file a written objection to the petition with the court not later than thirty (30) days after the date the petition was filed. If a written objection is timely filed, the court shall conduct a hearing on the objection.

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

(1) The time of redemption has expired.

(2) The tract or real property has not been redeemed from the sale before the expiration of the period of redemption specified in section 4 of this chapter.

(3) Except with respect to a petition for the issuance of a tax deed under a sale of the certificate of sale on the property under IC 6-1.1-24-6.1, all taxes and special assessments, penalties, and costs have been paid.

(4) The notices required by this section and section 4.5 of this chapter have been given.

(5) The petitioner has complied with all the provisions of law entitling the petitioner to a deed.

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

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

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

(1) the verified petition referred to in subsection (a) is timely filed; and

(2) the court refuses to enter an order directing the county auditor to execute and deliver the tax deed because of the failure of the petitioner under subsection (a) to fulfill the notice requirement of subsection (a); the court shall order the return of the amount, if any, by which the purchase price exceeds the minimum bid on the property under

IC 6-1.1-24-5(e) minus a penalty of twenty-five percent (25%) of that excess. The petitioner is prohibited from participating in any manner in the next succeeding tax sale in the county under IC 6-1.1-24. The county auditor shall deposit penalties paid under this subsection in the county general fund.

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

(1) the verified petition referred to in subsection (a) is timely filed;

(2) the petitioner under subsection (a) has made a bona fide attempt to comply with the statutory requirements under subsection (b) for the issuance of the tax deed but has failed to comply with these requirements;

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

(4) the purchaser, the purchaser's successors or assignees, or the purchaser of the certificate of sale under

IC 6-1.1-24 files a claim with the county auditor for refund not later than thirty (30) days after the entry of the order of the court refusing to direct the county auditor to execute and deliver the tax deed; the county auditor shall not execute the deed but shall refund the purchase money minus a penalty of twenty-five percent (25%) of the purchase money from the county treasury to the purchaser, the purchaser's successors or assignees, or the purchaser of the certificate of sale under IC 6-1.1-24. The county auditor shall deposit penalties paid under this subsection in the county general fund. All the delinquent taxes and special assessments shall then be reinstated and recharged to the tax duplicate and collected in the same manner as if the property had not been offered for sale. The tract or item of real property, if it is then eligible for sale under IC 6-1.1-24, shall be placed on the delinquent list as an initial offering under IC 6-1.1-24.

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

(1) the purchaser or the purchaser of the certificate of sale under IC 6-1.1-24 has failed to provide notice or has provided insufficient notice as required by section 4.5 of this chapter; and

(2) the sale is otherwise valid.

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

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

(2) the regularity of all proper proceedings; and

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

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

As added by P.L.83-1989, SEC.15. Amended by P.L.62-1991, SEC.4; P.L.61-1991, SEC.3; P.L.1-1992, SEC.17; P.L.12-1992, SEC.25; P.L.69-1993, SEC.4; P.L.39-1994, SEC.18; P.L.88-1995, SEC.8; P.L.90-1995, SEC.1; P.L.2-1996, SEC.218; P.L.139-2001, SEC.17; P.L.170-2003, SEC.12; P.L.97-2004, SEC.23; P.L.169-2006, SEC.30; P.L.89-2007, SEC.10.

IC 6-1.1-25-4.7

Title search and petition for tax deed by county auditor; agreement with county treasurer

Sec. 4.7. (a) A county auditor and county treasurer may enter into a mutual agreement for the county auditor to perform the following duties instead of the purchaser:

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

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

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

As added by P.L.69-1993, SEC.5. Amended by P.L.1-1999, SEC.13.

IC 6-1.1-25-5

Tax deed; form

Sec. 5. (a) A tax deed issued under this chapter shall be issued substantially in the following form:

Whereas AB did, on the ____ day of _____, 20____, produce to the undersigned, CD, auditor of the county of _____, in the state of Indiana, a certificate of sale dated the ____ day of _____, 20____, signed by EF who, at the date of the sale, was auditor of the county, from which it appears that AB on the ____ day of _____, 20____, purchased at public auction, held pursuant to law, the real property described in this indenture for the sum of _____ dollars and _____ cents, being the amount due on the real property for taxes, special assessments, penalties and costs for the years _____, namely: (here set out the real property offered for sale). Such real property has been recorded in the office of the _____ county auditor as delinquent for the nonpayment of taxes, and proper notice of the sale has been given. It appearing that AB is the owner of the certificate of sale, that the time for redeeming such real property has expired, that the property has not been redeemed, that the undersigned has received a court order for the issuance of a deed for the real property described in the certificate of sale, that the records of the _____ county auditor's office state

that the real property was legally liable for taxation, and that the real property has been duly assessed and properly charged on the duplicate with the taxes and special assessments for the years _____;

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

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

WITNESS: _____ (L.S.)

Auditor of _____ County

STATE OF

INDIANA)

) S.S.

COUNTY OF _____)

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

In witness whereof, I have hereunto set my hand and seal this ___ day of _____, 20__.

_____ (L.S.)

(b) The clerk of the circuit court shall acknowledge the execution of tax title deeds issued under this chapter. (Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.139-2001, SEC.18.

IC 6-1.1-25-5.5

Form of deed to county or city

Sec. 5.5. (a) The deed given by the county auditor to a county that acquired property under IC 6-1.1-24-6, or to a city agency that acquired property under IC 36-7-17, shall be in a form prescribed by the state board of accounts and approved by the attorney general.

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

(Formerly: Acts 1975, P.L.195, SEC.7.) As amended by Acts 1981, P.L.11, SEC.27; P.L.124-1998, SEC.8; P.L.1-2002, SEC.27; P.L.1-2003, SEC.29.

IC 6-1.1-25-6

Repealed

(Repealed by P.L.83-1989, SEC.18.)

IC 6-1.1-25-7

Termination of purchaser's lien

Sec. 7. (a) If the:

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

fails to file the petition within the period provided in section 4.6 of this chapter, that person's lien against the

real property terminates at the end of that period. However, this section does not apply if the county or city is the holder of the certificate of sale.

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

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

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

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.87-1987, SEC.9; P.L.61-1991, SEC.4; P.L.37-1992, SEC.5; P.L.39-1994, SEC.19; P.L.31-1994, SEC.7; P.L.2-1995, SEC.28; P.L.124-1998, SEC.9; P.L.139-2001, SEC.19; P.L.170-2003, SEC.13.

IC 6-1.1-25-7.5

County having a consolidated city; list of tax delinquent properties for metropolitan development commission; acquisition; payment

Sec. 7.5. (a) This section applies to a county having a consolidated city.

(b) The county auditor shall provide the metropolitan development commission with a list of real property:

- (1) included on the list prepared under IC 6-1.1-24-1.5;
- (2) for which a certificate of sale has been issued; and
- (3) for which the holder of the certificate has not requested the county auditor to execute and deliver a deed.

(c) The metropolitan development commission shall, within a reasonable time after receiving a list under subsection (b), identify any property described under subsection (b) that the metropolitan development commission desires to acquire for urban homesteading under IC 36-7-17 or redevelopment purposes under IC 36-7-15.1. The metropolitan development commission shall then provide the county auditor with a list of the properties identified under this subsection.

(d) The county auditor shall execute and deliver a deed for any property identified under subsection (c) to the metropolitan development commission.

(e) The county auditor shall execute and deliver a deed to the county for any property:

- (1) included in the notice prepared under subsection (b); and

- (2) not identified under subsection (c).

(f) The metropolitan development commission and the county may not pay for any property acquired under subsection (d) or (e). However, a taxing unit having an interest in the taxes on the real property shall be credited with the full amount of the delinquent tax due to that unit.

As added by P.L.87-1987, SEC.10. Amended by P.L.39-1994, SEC.20; P.L.31-1994, SEC.8; P.L.2-1995, SEC.29.

IC 6-1.1-25-8

Tax sale record

Sec. 8. Each county auditor shall maintain a tax sale record on the form prescribed by the state board of accounts. The record shall contain:

- (1) a description of each parcel of real property:
 - (A) that is sold under IC 6-1.1-24;
 - (B) on which a county acquires a lien under IC 6-1.1-24-6; or
 - (C) for which a certificate of sale is purchased under IC 6-1.1-24;
- (2) the name of the owner of the real property at the time of the:
 - (A) sale;
 - (B) lien acquisition; or
 - (C) certificate of sale purchase;
- (3) the date of the:
 - (A) sale;
 - (B) lien acquisition; or
 - (C) certificate of sale purchase;
- (4) the name and mailing address of the:
 - (A) purchaser of the property and the purchaser's assignee; or
 - (B) purchaser of the certificate of sale;
- (5) the amount of the minimum bid;
- (6) the amount for which the:
 - (A) real property; or
 - (B) certificate of sale;is sold;
- (7) the amount of any taxes paid by the:
 - (A) purchaser of the real property or the purchaser's assignee; or
 - (B) purchaser of the certificate of sale;and the date of the payment;
- (8) the amount of any costs certified to the county auditor under section 2(e) of this chapter and the date of the certification;
- (9) the name of the person, if any, who redeems the property;
- (10) the date of redemption;

- (11) the amount for which the property is redeemed;
- (12) the date a deed, if any, to the real property is executed; and
- (13) the name of the grantee in the deed.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.139-2001,

SEC.20; P.L.1-2002, SEC.28; P.L.1-2003, SEC.30; P.L.170-2003, SEC.14.

IC 6-1.1-25-9

Sale of property acquired by county; application of proceeds; report; actions by county executive

Sec. 9. (a) When a county acquires title to real property under IC 6-1.1-24 and this chapter, the county executive may dispose of the real property under IC 36-1-11 or subsection (e). The proceeds of any sale under IC 36-1-11 shall be applied as follows:

(1) First, to the cost of the sale or offering for sale of the real property, including the cost of:

- (A) maintenance;
- (B) preservation;
- (C) administration of the property before the sale or offering for sale of the property;
- (D) unpaid costs of the sale or offering for sale of the property;
- (E) preparation of the property for sale;
- (F) advertising; and
- (G) appraisal.

(2) Second, to any unrecovered cost of the sale or offering for sale of other real property in the same taxing district acquired by the county under IC 6-1.1-24 and this chapter, including the cost of:

- (A) maintenance;
- (B) preservation;
- (C) administration of the property before the sale or offering for sale of the property;
- (D) unpaid costs of the sale or offering for sale of the property;
- (E) preparation of the property for sale;
- (F) advertising; and
- (G) appraisal.

(3) Third, to the payment of the taxes on the real property that were removed from the tax duplicate under section 4(c) of this chapter.

(4) Fourth, any surplus remaining into the county general fund.

(b) The county auditor shall file a report with the board of commissioners before January 31 of each year. The report must:

- (1) list the real property acquired under IC 6-1.1-24 and this chapter; and

(2) indicate if any person resides or conducts a business on the property.

(c) The county auditor shall mail a notice by certified mail before March 31 of each year to each person listed in subsection (b)(2). The notice must state that the county has acquired title to the tract the person occupies.

(d) If the county executive determines that any real property acquired under this section should be retained by the county, then the

county executive shall not dispose of the real property. The county executive may repair, maintain, equip, alter, and construct buildings upon the real property so retained in the same manner prescribed for other county buildings.

(e) The county executive may transfer title to real property described in subsection (a) to the redevelopment commission at no cost to the commission for sale, grant, or other disposition under IC 36-7-14-22.2, IC 36-7-14-22.5, IC 36-7-15.1-15.1, IC 36-7-15.1-15.2, or IC 36-7-15.1-15.5.

(f) If the real property is located in a geographic area that is not served by a redevelopment commission and the county executive determines that any real property acquired under this section should be held for later sale or transfer by the county executive, the county executive shall wait until an appropriate time to dispose of the real property. The county executive may do the following:

(1) Examine, classify, manage, protect, insure, and maintain the property being held.

(2) Eliminate deficiencies (including environmental deficiencies), carry out repairs, remove structures, make improvements, and control the use of the property.

(3) Lease the property while it is being held.

The county executive may enter into contracts to carry out part or all of the functions described in subdivisions (1) through (3).

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.60-1988, SEC.17; P.L.14-1991, SEC.8; P.L.39-1994, SEC.21; P.L.31-1994, SEC.9; P.L.2-1995, SEC.30; P.L.73-2001, SEC.1; P.L.113-2002, SEC.3; P.L.169-2006, SEC.31.

IC 6-1.1-25-9.5

Repealed

(Repealed by P.L.1-2002, SEC.172.)

IC 6-1.1-25-10

Invalid sale; effect

Sec. 10. (a) If, before the court issues an order directing the county auditor to issue a tax deed to a tract or item of real property sold under IC 6-1.1-24, it is found by the county auditor and the county treasurer that the sale was invalid, the county auditor shall refund:

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

(2) subject to any limitation under section 2.5 of this chapter, any costs paid by the purchaser, the purchaser's assigns, or the purchaser of the certificate of sale under IC 6-1.1-24 under section 2 of this chapter; from the county treasury to the purchaser, the purchaser's successors or assigns, or the purchaser of the certificate of sale under IC 6-1.1-24. The tract or item of real property, if it is then eligible for

sale under IC 6-1.1-24, shall be placed on the delinquent list as an initial offering under IC 6-1.1-24-6.

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

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

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

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.50-1990, SEC.13; P.L.39-1994, SEC.22; P.L.139-2001, SEC.21; P.L.170-2003, SEC.15.

IC 6-1.1-25-11

Circumstances requiring refund to purchaser on finding of invalid tax deed; requirement for deed from invalid tax deed grantee to property owner; limitations on refund

Sec. 11. (a) Subsequent to the issuance of the order directing the county auditor to issue a tax deed to real property sold under IC 6-1.1-24, a county auditor shall refund the purchase money plus six percent (6%) interest per annum from the county treasury to the purchaser, the purchaser's successors or assigns, or the purchaser of the certificate of sale under IC 6-1.1-24 if it is found by the court that entered the order for the tax deed that:

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

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

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

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

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

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

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

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

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.1-1993,

SEC.33; P.L.39-1994, SEC.23; P.L.139-2001, SEC.22; P.L.170-2003, SEC.16; P.L.73-2010, SEC.7.

IC 6-1.1-25-12

Amount of liens acquired by grantee of deed executed under IC 6-1.1-25-4

Sec. 12. (a) If the conditions prescribed in subsection (b) of this section exist, the grantee of a deed executed under this chapter, or the grantee's successors or assigns, acquires a lien on the real property in an amount equal to the sum of:

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

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

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

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

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

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

(3) the real property has not been redeemed.

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

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

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

(3) all other lawful charges.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.139-2001, SEC.23.

IC 6-1.1-25-13

Payment of lienholder; execution of release deed; action to quiet title

Sec. 13. (a) When the grantee of an ineffectual tax deed, or the grantee's successors or assigns, receives payment for the amount which the grantee is entitled to receive under section 12(c) of this chapter, the grantee

shall execute, acknowledge, and deliver a deed releasing the lien on the real property which the grantee has acquired under section 12(a) of this chapter. The grantee shall execute and deliver the deed to the person who makes the payment.

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

action.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.139-2001, SEC.24.

IC 6-1.1-25-14

Quieting title; parties to action

Sec. 14. A person who holds a deed executed under this chapter may initiate an action in the court that entered the judgment and order for sale to quiet the title to the property. The plaintiff shall make the following persons defendants to the action:

- (1) persons who have or claim to have an interest in or a lien against the property; and
- (2) persons who, based on the real property records, appear to have an interest in or a lien against the property.

An unrecorded instrument does not affect the plaintiff's title as established by the court's decree.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.139-2001, SEC.25.

IC 6-1.1-25-15

Quieting title; judicial disposition

Sec. 15. With respect to an action initiated under section 14 of this chapter, if the court finds that the plaintiff's title is invalid and that the plaintiff is not entitled to a refund under section 11 of this chapter, the court shall ascertain the amount due the plaintiff under section 12(c) of this chapter and from whom the amount is due. The court shall order that the sum so ascertained be paid within a reasonable time. If the payment is not made, the court shall order that the real property be sold to pay the judgment and that the right of redemption of the defendants to the suit, and all persons claiming under them, is foreclosed. When real property is sold under this section, the sheriff shall, upon payment of the purchase money, execute and deliver to the purchaser a deed in fee simple for the real property. The purchaser may then take immediate possession of the real property, and there is no right of redemption from the sale.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.139-2001, SEC.26.

IC 6-1.1-25-16

Defeating title conveyed by tax deed; proof required

Sec. 16. A person may, upon appeal, defeat the title conveyed by a tax deed executed under this chapter only if:

- (1) the tract or real property described in the deed was not subject to the taxes for which it was sold;
- (2) the delinquent taxes or special assessments for which the tract or real property was sold were paid before the sale;
- (3) the tract or real property was not assessed for the taxes and special assessments for which it was sold;
- (4) the tract or real property was redeemed before the expiration of the period of redemption (as specified in section 4 of this

chapter);

(5) the proper county officers issued a certificate, within the time limited by law for paying taxes or for redeeming the tract or real property, which states either that no taxes were due at the time the sale was made or that the tract or real property was not subject to taxation;

(6) the description of the tract or real property was so imperfect as to fail to describe it with reasonable certainty; or

(7) the notices required by IC 6-1.1-24-2, IC 6-1.1-24-4, and sections 4.5 and 4.6 of this chapter were not in substantial compliance with the manner prescribed in those sections.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.60-1988, SEC.18; P.L.83-1989, SEC.16; P.L.139-2001, SEC.27.

IC 6-1.1-25-17

Repealed

(Repealed by P.L.83-1989, SEC.18.)

IC 6-1.1-25-18

Repealed

(Repealed by P.L.139-2001, SEC.29.)

IC 6-1.1-25-19

Acquisition of tax delinquent land by state for conservation

Sec. 19. This chapter does not repeal IC 14-17-2.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.7-1993, SEC.10; P.L.1-1995, SEC.47.

