

Adopted	Rejected
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COMMITTEE REPORT

YES:	14
NO:	3

MR. SPEAKER:

*Your Committee on Ways and Means, to which was referred House Bill 1272, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill **be amended** as follows:*

- 1 Delete everything after the enacting clause and insert the
- 2 following:
- 3 SECTION 1. IC 6-1.1-24-15 IS ADDED TO THE INDIANA
- 4 CODE AS A NEW SECTION TO READ AS FOLLOWS
- 5 [EFFECTIVE UPON PASSAGE]: (a) **This section applies to the**
- 6 **following:**
- 7 (1) **A city having a population of more than one hundred**
- 8 **thousand (100,000) but less than one hundred twenty**
- 9 **thousand (120,000).**
- 10 (2) **A city having a population of more than thirty-three**
- 11 **thousand eight hundred fifty (33,850) but less than thirty-five**
- 12 **thousand (35,000).**
- 13 (b) **Within fifteen (15) days after a list of delinquent properties**
- 14 **prepared under section 1 of this chapter is certified to the county**

1 auditor, the county auditor shall notify the mayor that the list is
2 available for inspection. Upon notification, the mayor or the
3 mayor's designee may examine the list to determine whether there
4 are properties on the list that are within the city's jurisdiction.

5 (c) If the mayor or the mayor's designee determines that any
6 of the properties included on the list are within the city's
7 jurisdiction, the mayor or the mayor's designee shall notify the
8 county auditor that the city wishes to hold a tax sale of certain
9 properties on the list. The mayor or the mayor's designee shall
10 specifically identify the parcels or tracts that the city wishes to
11 include in a tax sale. The mayor or the mayor's designee shall
12 provide the notice required by this subsection to the county auditor
13 within fifteen (15) days after the county auditor notifies the mayor
14 that the tax sale list is available for inspection.

15 (d) Upon receiving notification that the city wishes to hold a
16 tax sale, the county auditor shall authorize the city to hold a tax
17 sale. The county auditor shall also remove the parcels or tracts
18 specified by the city from the list prepared under section 1 of this
19 chapter.

20 (e) The county auditor shall place on a separate tax sale list the
21 parcels or tracts that will be included in the city's tax sale. Except
22 as otherwise provided in this section, the city has the same rights
23 and obligations as the county under this chapter and IC 6-1.1-25
24 with respect to the tax sale. A purchaser at a tax sale held under
25 this section has the same rights and obligations as a purchaser
26 under this chapter and IC 6-1.1-25 with respect to the tax sale.

27 (f) The city may request that the county auditor issue to the
28 city a tax sale certificate for property that is offered for sale under
29 this section but does not receive an amount that is at least equal to
30 the minimum sale price required under section 5(e) of this chapter.

31 (g) Upon receiving a request under subsection (f), the auditor
32 shall immediately issue to the city instead of the county the
33 requested tax sale certificate. The tax sale certificate entitles the
34 city to a lien on the property in the amount of the minimum sale
35 price. In addition, the city acquires the same rights as a purchaser,
36 including the right to sell, assign, or transfer the tax sale certificate
37 to another.

38 (h) When a tax sale certificate is issued to a city, no money

1 shall be paid by the city.

2 (i) The city may waive all or part of the tax lien on the
3 property, and it may sell, assign, or transfer the tax sale certificate
4 to another for an amount less than the tax lien.

5 (j) This subsection applies to the sale of a property on which
6 at least six (6) property tax installments are due. If a certificate of
7 sale is issued to the city under this section and the real property is
8 not redeemed within one hundred twenty (120) days after the city
9 acquires a lien on the property under this section, the county
10 auditor shall, upon receipt of the certificate and subject to the
11 limitations contained in IC 6-1.1-25, execute and deliver a deed for
12 the property to the city. The county auditor shall execute deeds
13 issued under this section in the name of the state under the county
14 auditor's name and seal. If a certificate of sale is lost before the
15 execution of a deed, the county auditor shall, subject to the
16 limitations in IC 6-1.1-25, execute and deliver a deed if the court
17 has made a finding that the certificate did exist.

18 (k) This subsection applies to the sale of a property on which
19 not more than five (5) property tax installments are due. If a
20 certificate of sale is issued to the city under this section and the real
21 property is not redeemed within one (1) year after the city acquires
22 a lien on the property under this section, the county auditor shall,
23 upon receipt of the certificate and subject to the limitations
24 contained in IC 6-1.1-25, execute and deliver a deed for the
25 property to the city. The county auditor shall execute deeds issued
26 under this section in the name of the state under the county
27 auditor's name and seal. If a certificate of sale is lost before the
28 execution of a deed, the county auditor shall, subject to the
29 limitations in IC 6-1.1-25, execute and deliver a deed if the court
30 has made a finding that the certificate did exist.

31 (l) When a deed for real property is executed under this
32 section, the county auditor shall cancel the certificate of sale and
33 file the canceled certificate in the office of the county auditor.

34 (m) When a deed is issued to the city under this section, the
35 taxes and special assessments for which the real property was
36 offered for sale, and all subsequent taxes, special assessments,
37 interest, penalties, and costs of sale shall be removed from the tax
38 duplicate in the same manner that taxes are removed by certificate

1 of error.

2 (n) A tax deed executed under this section vests in the city an
3 estate in fee simple absolute, free and clear of all liens and
4 encumbrances created or suffered before or after the tax sale
5 except those liens granted priority under federal law and the lien
6 of the state or a political subdivision for taxes and special
7 assessments that accrue subsequent to the sale and that are not
8 removed under subsection (m). However, the estate is subject to all
9 easements, covenants, declarations, and other deed restrictions and
10 laws governing land use, including all zoning restrictions and liens
11 and encumbrances created or suffered by the purchaser at the tax
12 sale. The deed is prima facie evidence of:

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

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

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

17 (o) This section expires June 30, 2001.

18 SECTION 2. An emergency is declared for this act.

(Reference is to HB 1272 as introduced.)

and when so amended that said bill do pass.

Representative Bauer