

SENATE BILL No. 327

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-24-2; IC 6-1.1-24-3.

Synopsis: Tax sales. Requires a county auditor to include the name of the owner of a tract of real property eligible for a tax sale in the notice of the tax sale. Requires the county auditor to mail a copy of the notice by certified mail, return receipt requested, to a mortgagee who requests by certified mail a copy of the notice. Removes a provision that states that the failure of the county auditor to mail notice of an application for judgment does not affect the validity of the judgment and order.

Effective: July 1, 1998.

Skillman

January 8, 1998, read first time and referred to Committee on Governmental and Regulatory Affairs.

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Introduced

Second Regular Session 110th General Assembly (1998)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 1997 General Assembly.

SENATE BILL No. 327

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

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

- 1 SECTION 1. IC 6-1.1-24-2, AS AMENDED BY P.L.56-1996,
2 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 1998]: Sec. 2. (a) In addition to the delinquency list required
4 under section 1 of this chapter, each county auditor shall prepare a
5 notice. The notice shall contain the following:
6 (1) A list of tracts or real property eligible for sale under this
7 chapter.
8 (2) A statement that the tracts or real property included in the list
9 will be sold at public auction to the highest bidder.
10 (3) A statement that the tracts or real property will not be sold for
11 an amount which is less than the sum of:
12 (A) the delinquent taxes and special assessments on each tract
13 or item of real property;
14 (B) the taxes and special assessments on each tract or item of
15 real property that are due and payable in the year of the sale,
16 whether or not they are delinquent;
17 (C) all penalties due on the delinquencies;



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- 1 (D) an amount prescribed by the county auditor that equals the
 2 sum of:
 3 (i) twenty-five dollars (\$25) for postage and publication
 4 costs; and
 5 (ii) any other actual costs incurred by the county that are
 6 directly attributable to the tax sale; and
 7 (E) any unpaid costs due under subsection (b) from a prior tax
 8 sale.
- 9 (4) A statement that a person redeeming each tract or item of real
 10 property after the sale must pay an interest charge of ten percent
 11 (10%) per annum on the amount of taxes and special assessments
 12 paid by the purchaser on the redeemed property after the tax sale.
- 13 (5) A statement for informational purposes only, of the location
 14 of each tract or item of real property by key number, if any, and
 15 street address, if any, or a common description of the property
 16 other than a legal description. The township assessor, upon
 17 written request from the county auditor, shall provide the
 18 information to be in the notice required by this subsection. A
 19 misstatement in the key number or street address does not
 20 invalidate an otherwise valid sale.
- 21 **(6) A statement indicating:**
 22 **(A) the name of the owner of each tract or item of real**
 23 **property with a single owner; or**
 24 **(B) the name of at least one (1) of the owners of each tract**
 25 **or item of real property with multiple owners.**
- 26 ~~(6)~~ (7) A statement of the procedure to be followed for obtaining
 27 or objecting to a judgment and order of sale, that must include the
 28 following:
 29 (A) A statement that the county auditor and county treasurer
 30 will apply on or after a date designated in the notice for a court
 31 judgment against the tracts or real property for an amount that
 32 is not less than the amount set under subdivision (3), and for
 33 an order to sell the tracts or real property at public auction to
 34 the highest bidder.
 35 (B) A statement that any defense to the application for
 36 judgment must be filed with the court before the date
 37 designated as the earliest date on which the application for
 38 judgment may be filed.
 39 (C) A statement that the court will set a date for a hearing at
 40 least seven (7) days before the advertised date and that the
 41 court will determine any defenses to the application for
 42 judgment at the hearing.

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1 ~~(7)~~ **(8)** A statement that the sale will be conducted at a place
2 designated in the notice and that the sale will continue until all
3 tracts and real property have been offered for sale.

4 ~~(8)~~ **(9)** A statement that the sale will take place at the times and
5 dates designated in the notice. Except as provided in section 5.5
6 of this chapter, the sale must take place on or after August 1 and
7 before November 1 of each year.

8 ~~(9)~~ **(10)** A statement that a person redeeming each tract or item
9 after the sale must pay the costs described in IC 6-1.1-25-2(d).

10 ~~(10)~~ **(11)** If a county auditor and county treasurer have entered
11 into an agreement under IC 6-1.1-25-4.7, a statement that the
12 county auditor will perform the duties of the notification and title
13 search under IC 6-1.1-25-4.5 and the notification and petition to
14 the court for the tax deed under IC 6-1.1-25-4.6.

15 (b) If within sixty (60) days before the date of the tax sale the county
16 incurs costs set under subsection (a)(3)(D) and those costs are not paid,
17 the county auditor shall enter the amount of costs that remain unpaid
18 upon the tax duplicate of the property for which the costs were set. The
19 county treasurer shall mail notice of unpaid costs entered upon a tax
20 duplicate under this subsection to the owner of the property identified
21 in the tax duplicate.

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

30 SECTION 2. IC 6-1.1-24-3, AS AMENDED BY P.L.39-1994,
31 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
32 JULY 1, 1998]: Sec. 3. (a) When real property is eligible for sale under
33 this chapter, the county auditor shall post a copy of the notice required
34 by sections 2 and 2.2 of this chapter at a public place of posting in the
35 county courthouse at least twenty-one (21) days before the earliest date
36 of application for judgment. In addition, the county auditor shall
37 publish the notice required in sections 2 and 2.2 of this chapter in the
38 manner prescribed in IC 6-1.1-22-4(b) once each week for three (3)
39 consecutive weeks before the earliest date on which the application for
40 judgment may be made. The expenses of this publication shall be paid
41 out of the county general fund without prior appropriation.

42 (b) At least twenty-one (21) days before the application for

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1 judgment is made, the county auditor shall mail a copy of the notice
2 required by sections 2 and 2.2 of this chapter by certified mail, **return**
3 **receipt requested**, to any mortgagee who annually requests, **by**
4 **certified mail**, a copy of the notice. ~~However, the failure of the county~~
5 ~~auditor to mail this notice or its nondelivery does not affect the validity~~
6 ~~of the judgment and order.~~

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

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