
HOUSE BILL No. 1015

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-24-2

Synopsis: Notice of tax sales. Changes the property tax sale notification procedures. Adds the cost of discovering and notifying all persons with a substantial property interest of public record to the minimum sale price of the tract. Requires a contract for a title search to provide for a fee that is equal to a stated per tract charge multiplied by the number of tracts for which the search will be conducted.

Effective: July 1, 1999.

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January 6, 1999, read first time and referred to Committee on Ways and Means.

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First Regular Session 111th General Assembly (1999)

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.

HOUSE BILL No. 1015



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 IS AMENDED TO READ AS
- 2 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 2. (a) In addition to the
- 3 delinquency list required under section 1 of this chapter, each county
- 4 auditor shall prepare a notice. The notice shall contain the following:
- 5 (1) A list of tracts or real property eligible for sale under this
- 6 chapter.
- 7 (2) A statement that the tracts or real property included in the list
- 8 will be sold at public auction to the highest bidder.
- 9 (3) A statement that the tracts or real property will not be sold for
- 10 an amount which is less than the sum of:
- 11 (A) the delinquent taxes and special assessments on each tract
- 12 or item of real property;
- 13 (B) the taxes and special assessments on each tract or item of
- 14 real property that are due and payable in the year of the sale,
- 15 whether or not they are delinquent;
- 16 (C) all penalties due on the delinquencies;
- 17 (D) an amount prescribed by the county auditor that equals the

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

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1 judgment must be filed with the court before the date
2 designated as the earliest date on which the application for
3 judgment may be filed.

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

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

11 (9) A statement that the sale will take place at the times and dates
12 designated in the notice. Except as provided in section 5.5 of this
13 chapter, the sale must take place on or after August 1 and before
14 November 1 of each year.

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

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

22 (b) If within sixty (60) days before the date of the tax sale the county
23 incurs costs set under subsection (a)(3)(D) and those costs are not paid,
24 the county auditor shall enter the amount of costs that remain unpaid
25 upon the tax duplicate of the property for which the costs were set. The
26 county treasurer shall mail notice of unpaid costs entered upon a tax
27 duplicate under this subsection to the owner of the property identified
28 in the tax duplicate.

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

37 **(d) Any contract entered into by the county to conduct a title**
38 **search to identify persons having a substantial property interest of**
39 **public record in tracts subject to this chapter must provide that the**
40 **fee paid to the contractor will be equal to a stated per tract charge**
41 **multiplied by the number of tracts for which the title search will be**
42 **conducted.**



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1 (e) The county auditor shall notify all persons having a
2 substantial property interest of public record that would be
3 affected by the sale of the tract.

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