

Adopted	Rejected
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COMMITTEE REPORT

YES:	10
NO:	0

MR. SPEAKER:

*Your Committee on Local Government, to which was referred House Bill 1244, 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 Page 2, line 13, strike "within".
- 2 Page 2, line 14, strike "one (1)" and insert "**not later than the last**
- 3 **business day before July 1 of the**".
- 4 Page 2, line 14, after "year" strike "of" and insert "**after**".
- 5 Page 2, line 16, delete "(c)," and insert "(c):
- 6 **(1) the arrangement is void; and**
- 7 **(2)**".
- 8 Page 2, strike lines 19 through 28, begin a new paragraph and insert:
- 9 **"(f) If the county auditor acts under subsection (e) with respect**
- 10 **to a tract or item subject to an arrangement described in**
- 11 **subsection (c), the taxpayer may not enter into another**
- 12 **arrangement under subsection (c) with respect to that tract or item**
- 13 **after the due date of the payment referred to in subsection (d) and**
- 14 **before the date that succeeds by five (5) years the date on which the**
- 15 **original arrangement would have expired if the arrangement had**
- 16 **not become void under subsection (e)."**

1 Page 2, between lines 28 and 29, begin a new paragraph and insert:
2 "SECTION 2. IC 6-1.1-25-2, AS AMENDED BY P.L.89-2007,
3 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
4 UPON PASSAGE]: Sec. 2. (a) The total amount of money required for
5 the redemption of real property equals:

6 (1) the sum of the amounts prescribed in subsections (b) through
7 ~~(e)~~; **(f)**; or

8 (2) the amount prescribed in subsection ~~(f)~~; **(g)**;
9 reduced by any amounts held in the name of the taxpayer or the
10 purchaser in the tax sale surplus fund.

11 (b) Except as provided in subsection ~~(f)~~; **(g)**, the total amount
12 required for redemption includes:

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

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

22 (c) Except as provided in subsection ~~(f)~~; **(g)**, in addition to the
23 amount required under subsection (b), the total amount required for
24 redemption includes the amount by which the purchase price exceeds
25 the minimum bid on the real property plus ten percent (10%) per
26 annum on the amount by which the purchase price exceeds the
27 minimum bid on the property.

28 (d) Except as provided in subsection ~~(f)~~; **(g)**, in addition to the
29 amount required under subsections (b) and (c), the total amount
30 required for redemption includes all taxes and special assessments
31 upon the property paid by the purchaser after the sale plus ten percent
32 (10%) interest per annum on those taxes and special assessments.

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

1 paid by the purchaser, the purchaser's assignee, or the county, before
2 redemption:

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

5 (2) The costs of a title search or of examining and updating the
6 abstract of title for the tract or item of real property.

7 **(f) The total amount required for redemption includes, in**
8 **addition to the amounts required under subsections (b) and (e), all**
9 **taxes, special assessments, penalties, and fees on the property that**
10 **accrued after the sale.**

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

15 SECTION 3. IC 6-1.1-25-4, AS AMENDED BY P.L.73-2010,
16 SECTION 6, AND AS AMENDED BY P.L.98-2010, SECTION 3, IS
17 CORRECTED AND AMENDED TO READ AS FOLLOWS
18 [EFFECTIVE UPON PASSAGE]: Sec. 4. (a) The period for
19 redemption of real property sold under IC 6-1.1-24 is:

- 20 (1) one (1) year after the date of sale;
21 (2) one hundred twenty (120) days after the date of sale to a
22 purchasing agency qualified under IC 36-7-17; or
23 (3) one hundred twenty (120) days after the date of sale of real
24 property on the list prepared under IC 6-1.1-24-1(a)(2) or
25 IC 6-1.1-24-1.5.

26 (b) *Subject to subsection (l) and IC 6-1.1-24-9(d)*, the period for
27 redemption of real property:

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

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

34 (c) The period for redemption of real property:

- 35 (1) on which the county executive acquires a lien under
36 IC 6-1.1-24-6; and

37 (2) for which the certificate of sale is sold under IC 6-1.1-24;
38 is one hundred twenty (120) days after the date of sale of the certificate

1 of sale under IC 6-1.1-24.

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

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

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

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

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

- 31 (1) *does not operate to extinguish an easement recorded before
32 the date of the tax sale in the office of the recorder of the county
33 in which the real property is located, regardless of whether the
34 easement was taxed under this article separately from the real
35 property; and*
36 (2) *conveys title subject to all easements recorded before the date
37 of the tax sale in the office of the recorder of the county in which
38 the real property is located.*

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

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

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

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

22 ~~(j)~~ (k) When a deed is issued to a purchaser of a certificate of sale
23 sold under IC 6-1.1-24-6.1, the county auditor shall, in the same
24 manner that taxes are removed by certificate of error, remove from the
25 tax duplicate the taxes, special assessments, interest, penalties, and
26 costs remaining due as the difference between the amount of the last
27 minimum bid under IC 6-1.1-24-5(e) and the amount paid for the
28 certificate of sale.

29 **(l) If the county treasurer and the owner of a homestead (as**
30 **defined in IC 6-1.1-12-37(a)(2)) agree before the expiration of the**
31 **period for redemption under subsection (b) to a mutually**
32 **satisfactory arrangement for the payment of the amount required**
33 **for redemption under section 2 of this chapter before the**
34 **expiration of a period for redemption extended under this**
35 **subsection:**

- 36 **(1) the county treasurer may extend the period for**
37 **redemption; and**
38 **(2) except as provided in subsection (m), the extended period**

1 **for redemption expires one (1) year after the date of the**
2 **agreement.**

3 **(m) If the owner of a homestead fails to meet the terms of an**
4 **agreement entered into with the county treasurer under subsection**
5 **(l), the county treasurer may terminate the agreement after**
6 **providing thirty (30) days written notice to the owner. If the county**
7 **treasurer gives notice under this subsection, the extended period**
8 **for redemption established under subsection (l) expires thirty (30)**
9 **days after the date of the notice."**

10 Renumber all SECTIONS consecutively.
 (Reference is to HB 1244 as introduced.)

and when so amended that said bill do pass.

Representative Neese