
HOUSE BILL No. 1103

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-24-1.2.

Synopsis: Tax sales. Applies statewide the authority currently applicable only in Lake County of the county auditor to remove a parcel from a tax sale if the county treasurer and the taxpayer agree to an arrangement for the payment of the delinquent taxes. Establishes a period during which a taxpayer who fails to make a payment under the arrangement may not enter into another arrangement.

Effective: July 1, 2011.

Moseley

January 6, 2011, read first time and referred to Committee on Judiciary.

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First Regular Session 117th General Assembly (2011)

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 2010 Regular Session of the General Assembly.

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HOUSE BILL No. 1103



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 6-1.1-24-1.2, AS AMENDED BY P.L.113-2010,
2 SECTION 40, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2011]: Sec. 1.2. (a) Except as provided in subsection (c), a
4 tract or an item of real property may not be removed from the list
5 certified under section 1 of this chapter before the tax sale unless all:
6 (1) delinquent taxes and special assessments due before the date
7 the list on which the property appears was certified under section
8 1 of this chapter; and
9 (2) penalties due on the delinquency, interest, and costs directly
10 attributable to the tax sale;
11 have been paid in full.
12 (b) A county treasurer may accept partial payments of delinquent
13 property taxes, assessments, penalties, interest, or costs under
14 subsection (a) after the list of real property is certified under section 1
15 of this chapter. However a partial payment does not remove a tract or
16 an item from the list certified under section 1 of this chapter unless the
17 taxpayer complies with subsection (a) or (c) before the date of the tax



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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):

- (1) the arrangement is void; and**
- (2) 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 county auditor acts under subsection (e) with respect to a tract or item subject to an arrangement described in subsection (c), the taxpayer may not enter into another arrangement under subsection (c) with respect to that tract or item after the due date of the payment referred to in subsection (e) and before the date that succeeds by two (2) years the date the original arrangement would have expired if the arrangement had not become void as described in subsection (e).

(g) 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.

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