

IC 14-17-2

Chapter 2. Acquisition of Tax Delinquent Land for Conservation Purposes

IC 14-17-2-1

Designation of conservation land

Sec. 1. (a) If:

(1) a state lien for delinquent taxes, penalties, or interest exists upon real property outside a city or town that:

(A) has been offered for sale for delinquent taxes, interest, and penalty by the treasurer of the county for two (2) successive years; and

(B) has not been sold at tax sale for all or a part of the taxes, penalties, or interest; and

(2) the real property can, in the opinion of the commission, be used for conservation or land use purposes;

the commission may, subject to subsection (b), designate the real property as conservation land.

(b) Real property upon which delinquent taxes are being paid in installments according to law may not be designated as conservation land unless an installment is due and unpaid.

As added by P.L.1-1995, SEC.10.

IC 14-17-2-2

List of conservation land

Sec. 2. The commission shall supply each county auditor with a list of all real property designated as conservation land within the county.

As added by P.L.1-1995, SEC.10.

IC 14-17-2-3

Duties of county auditors

Sec. 3. (a) Each county auditor who receives a list of real property designated as conservation land shall note the designation upon the auditor's register of sales for taxes in a manner similar to that in which tax sales of real property are noted. The designated real property:

(1) shall continue to be carried upon the tax duplicate;

(2) is subject to taxation until title is created in the state as provided in this chapter; and

(3) unless redeemed within the time provided in this chapter, may not be offered for sale at a tax sale.

(b) Each county auditor shall provide the commission with all information pertaining to the assessment, collection, and redemption of real property in the county that is necessary to administer this chapter.

As added by P.L.1-1995, SEC.10.

IC 14-17-2-4

Redemption of property

Sec. 4. At any time within two (2) years from the first day of the next tax sale following the designation of real property as conservation land, the owner, occupant, or other person having an interest in the real property may redeem the real property by paying an amount that would be required by law to redeem the real property if the real property had been sold for taxes on the first day of the tax sale when the real property was last offered for sale to pay all the delinquent taxes, interest, and charges on the real property.

As added by P.L.1-1995, SEC.10.

IC 14-17-2-5

Fee simple title created in the state

Sec. 5. If real property designated as conservation land has not been redeemed at the end of the two (2) year period, a fee simple title to the real property, unencumbered in any way except by the liens for school fund mortgages that are prior to the lien of the state for taxes, is created ipso facto in the state. All existing tax liens of the state upon the real property are considered terminated, and the county auditor shall so certify to the Indiana department of administration.

As added by P.L.1-1995, SEC.10.

IC 14-17-2-6

Certificate of title

Sec. 6. (a) A certificate of title shall be:

- (1) recorded in the office of the county recorder of the county in which the real property lies; and
- (2) filed with the state land office division of the Indiana department of administration.

(b) A certificate of title constitutes prima facie evidence of all matters essential to the validity of the title.

(c) After a certificate of title is recorded, the state is considered to be in actual possession of all real property not occupied by the holder of the record title or a party holding under the holder of the record title. The possession continues until the state:

- (1) voluntarily relinquishes possession by an instrument in writing; or
- (2) is dispossessed by a court.

As added by P.L.1-1995, SEC.10.

IC 14-17-2-7

Title in the state not invalidated by certain irregularities

Sec. 7. A title of the state created under this chapter or under IC 4-17-11 (before its repeal) may not be considered invalid because of an irregularity, informality, or omission in:

- (1) a proceeding under this chapter or under IC 4-17-11 (before its repeal); or
- (2) any of the processes of taxation.

As added by P.L.1-1995, SEC.10.

IC 14-17-2-8

Action to invalidate title in the state

Sec. 8. (a) Except as provided in subsections (b) and (c):

(1) an action alleging that the title created in the state is invalid must be commenced; and

(2) a defense to the action must be used;

within one (1) year from the time the certificate of title is filed for record in the office of the county recorder. This limitation does not exempt from its bar actions involving jurisdictional defects.

(b) The limitations prescribed by subsection (a) do not run if any of the following conditions exist:

(1) While the real property in question is in the actual possession of the holder of the record title.

(2) If the real property in question was redeemed during the redemption period.

(3) If all taxes supposedly delinquent when the real property in question was designated were in fact paid and were not then delinquent.

(4) If the real property in question was exempt under the tax exemption statute from all taxes delinquent when the real property was designated.

(5) If all levies of taxes delinquent when the real property in question was designated were made by taxing officers absolutely without jurisdiction ab initio to do so.

(c) A person who was under a legal disability when a cause of action accrued may bring the action within two (2) years after the disability is removed.

(d) Within one (1) year from the time the certificate of title is filed for record in the office of the county recorder, and at no other time, an action:

(1) for the recovery of; or

(2) to quiet title to;

any of the designated conservation land may be commenced naming the state as defendant.

As added by P.L.1-1995, SEC.10.

IC 14-17-2-9

State considered in possession of unoccupied conservation land

Sec. 9. If for sixty (60) consecutive days conservation land designated under this chapter is not occupied by a party in possession under the record title, the state is considered in immediate actual possession of the real property for the purpose of protecting and conserving the real property's value and natural resources. Unless the real property is redeemed and all taxes due and unpaid have been paid in full, the department shall administer the real property and may maintain an action in the name of the state to recover the possession of the real property.

As added by P.L.1-1995, SEC.10.

IC 14-17-2-10

Payment in lieu of redemption required upon judgment

invalidating title in the state

Sec. 10. (a) A decree or judgment holding a title of the state invalid must provide that the successful party pay to the court an amount determined by the court to be approximately the amount that the party would be required to pay to redeem the real property on the date of the judgment or decree if the real property had continued to be:

- (1) delinquent in taxes while in the possession of the state; and
- (2) taxable while in the possession of the state;

plus the reasonable value of improvements, costs of administration, fire protection, and other benefits conferred upon the real property by the state after the expiration of the redemption period.

(b) A statute enacted granting redemption concessions to taxpayers does not apply to the computation of the amount prescribed by subsection (a) unless the statute specifically states that the statute applies.

(c) Upon payment of the amount, the amount shall be distributed to interested parties and taxing agencies according to their interests and as provided by the decree or judgment.

As added by P.L.1-1995, SEC.10.

IC 14-17-2-11**Use of conservation land**

Sec. 11. The department shall administer and use conservation land to which the state acquires title under this chapter for conservation or land use purposes.

As added by P.L.1-1995, SEC.10.

IC 14-17-2-12**Disposition of conservation land**

Sec. 12. (a) Subject to subsection (b), the commission may sell, exchange, lease, or otherwise dispose of, with or without a consideration, any property acquired under this chapter under the terms and conditions that the commission considers will best accomplish proper use and conservation of the conservation land.

(b) The commission may sell or grant property acquired under this chapter only:

- (1) to public authorities and agencies; and
- (2) on condition that the property is used for public purposes.

As added by P.L.1-1995, SEC.10.

IC 14-17-2-13**Forms**

Sec. 13. The commission shall prescribe and furnish all forms required by this chapter.

As added by P.L.1-1995, SEC.10.

IC 14-17-2-14**Conflict of laws**

Sec. 14. If this chapter is inconsistent with any other law, this

chapter controls.

As added by P.L.1-1995, SEC.10.