

HOUSE BILL No. 1217

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1.

Synopsis: Provides a three year optional tax sale provision for Lake County. Provides that the county commissioners may adopt a resolution that a tax sale certificate may be sold at a price less than the minimum price after the property has not sold for the minimum price at two tax sales. Provides that the proceeds from a sale are to be allocated on a pro rata basis among the taxing units and that any credit to the taxing unit for delinquent taxes is extinguished by the sale.

Effective: July 1, 2000.

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January 10, 2000, read first time and referred to Committee on Ways and Means.

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Second Regular Session 111th General Assembly (2000)

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 1999 General Assembly.

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HOUSE BILL No. 1217



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 6-1.1-24-6.2 IS ADDED TO THE INDIANA
- 2 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
- 3 [EFFECTIVE JULY 1, 2000]: **Sec. 6.2. (a) This section applies to a**
- 4 **county having a population of more than four hundred thousand**
- 5 **(400,000) but less than seven hundred thousand (700,000).**
- 6 **(b) The county commissioners may:**
- 7 **(1) by resolution, identify the property:**
- 8 **(A) described in section 6.7(a) of this chapter; and**
- 9 **(B) concerning which the county commissioners desire to**
- 10 **offer to the public the certificates of sale acquired by the**
- 11 **county under section 6 of this chapter;**
- 12 **(2) set a date, time, and place for a public sale of these**
- 13 **certificates of sale that is not earlier than ninety (90) days**
- 14 **after the public notice; and**
- 15 **(3) sell the certificates of sale covered by the resolution for a**
- 16 **price that is less than the minimum sales price required by**
- 17 **this chapter.**



1 (c) Notice of the list of properties prepared under subsection (b)
2 and the date, time, and place for the public sale of the certificates
3 of sale shall be published in accordance with IC 5-3-1. The notice
4 must include a description of the property by:

5 (1) legal description; and

6 (2) parcel number or street address, or both.

7 The notice must specify that the county commissioners will accept
8 bids for the certificates of sale that are below the minimum sale
9 price required by this chapter. Sales under this section must be
10 before January 1, 2003.

11 (d) If a person purchases a certificate of sale under this section
12 and has applied for a deed for the tract or item of real property
13 covered by a certificate of sale as required by IC 6-1.1-25, the
14 county commissioners, on behalf of the county, shall cause all
15 delinquent taxes, special assessments, penalties, interest, and costs
16 of sale to be removed from the tax duplicate and the county auditor
17 to prepare a deed transferring the property to the purchaser. A tax
18 deed executed under this section vests in the grantee an estate in
19 fee simple absolute, free and clear of all liens and encumbrances
20 created or suffered before or after the tax sale except those liens
21 granted priority under federal law and the lien of the state or a
22 political subdivision for taxes and special assessments that accrue
23 subsequent to the sale and that are not removed under this
24 subsection. However, the estate is subject to all easements,
25 covenants, declarations, and other deed restrictions and laws
26 governing land use, including all zoning restrictions and liens and
27 encumbrances created or suffered by the purchaser at the tax sale.
28 The deed is prima facie evidence of:

29 (1) the regularity of the sale of the real property described in
30 the deed;

31 (2) the regularity of all proper proceedings; and

32 (3) valid title in fee simple in the grantee of the deed.

33 (e) Upon the issuance of a deed under this section, the county
34 auditor shall allocate the proceeds to each affected taxing unit in
35 proportion to the delinquent taxes due each taxing unit, and any
36 credit to the taxing unit under section 6 of this chapter is canceled.

37 SECTION 2. IC 6-1.1-25-7 IS AMENDED TO READ AS
38 FOLLOWS [EFFECTIVE JULY 1, 2000]: Sec. 7. (a) The holder of a
39 certificate of sale, or his successors or assigns, shall have the county
40 auditor execute a deed to the real property within two (2) years after the
41 date of the sale. If the purchaser, or his successors or assigns, fails to
42 have the county auditor execute a deed within that time period, the



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1 purchaser's lien against the real property terminates at the end of the
2 time period. However, this section does not apply if the county or city
3 is the holder of the certificate of sale. **This section does apply if the**
4 **county has sold the certificate of sale under IC 6-1.1-24-6.2.**

5 (b) If the purchaser does not provide notice prior to the expiration
6 of the period of redemption as specified in IC 6-1.1-25-4.5, the
7 purchaser's lien against the real property terminates thirty-one (31) days
8 after the expiration of the redemption period.

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