



January 29, 2002

HOUSE BILL No. 1020

DIGEST OF HB 1020 (Updated January 28, 2002 1:53 PM - DI 94)

Citations Affected: IC 6-1.1.

Synopsis: Property tax sales. Authorizes a county commission, through the adoption of a resolution, to sell the tax sale certificate for a tax delinquent property at a price less than the minimum price if the property has not sold for the minimum price at two tax sales. Provides that the proceeds from the 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, 2002.

Dobis, Alderman, Aguilera, Frenz

January 8, 2002, read first time and referred to Committee on Local Government.
January 28, 2002, amended, reported — Do Pass.

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HB 1020—LS 6166/DI 52+



January 29, 2002

Second Regular Session 112th General Assembly (2002)

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 2001 General Assembly.

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HOUSE BILL No. 1020

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, 2002]: **Sec. 6.2. (a) The county commissioners**
4 **may:**
5 (1) **by resolution, identify properties:**
6 (A) **that are described in section 6.7(a) of this chapter; and**
7 (B) **concerning which the county commissioners desire to**
8 **offer to the public the certificates of sale acquired by the**
9 **county under section 6 of this chapter;**
10 (2) **set a date, time, and place for a public sale of the**
11 **certificates of sale that is not earlier than ninety (90) days**
12 **after the public notice; and**
13 (3) **sell the certificates of sale covered by the resolution for a**
14 **price that is less than the minimum sale price prescribed by**
15 **section 5(e) of this chapter.**
16 (b) **Notice of the list of properties prepared under subsection (a)**
17 **and the date, time, and place for the public sale of the certificates**

HB 1020—LS 6166/DI 52+



1 of sale shall be published in accordance with IC 5-3-1. The notice
2 must include a description of the property by:

- 3 (1) legal description; and
4 (2) parcel number or street address, or both.

5 The notice must specify that the county commissioners will accept
6 bids for the certificates of sale that are below the minimum sale
7 price prescribed by section 5(e) of this chapter. Sales under this
8 section must be completed before January 1, 2005.

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

- 27 (1) the regularity of the sale of the real property described in
28 the deed;
29 (2) the regularity of all proper proceedings; and
30 (3) valid title in fee simple in the grantee of the deed.

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

35 SECTION 2. IC 6-1.1-25-7, AS AMENDED BY P.L.139-2001,
36 SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
37 JULY 1, 2002]: Sec. 7. (a) If the purchaser, or the purchaser's
38 successors or assigns, fails to file the petition within the period
39 provided in section 4.6 of this chapter, the purchaser's lien against the
40 real property terminates at the end of that period. However, this section
41 does not apply if:

- 42 (1) the county or city is the holder of the certificate of sale; or

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1 **(2) the county has sold the certificate of sale under**
2 **IC 6-1.1-24-6.2.**

3 (b) If the notice under section 4.5 of this chapter is not given within
4 the period specified in section 4.5(a)(3) of this chapter, the purchaser's
5 lien against the real property terminates at the end of that period.

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COMMITTEE REPORT

Mr. Speaker: Your Committee on Local Government, to which was referred House Bill 1020, 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:

Page 1, line 3, delete "(a) This section applies to a".

Page 1, delete lines 4 through 5.

Page 1, line 6, delete "(b)" and insert "**(a)**".

Page 2, line 1, delete "(c)" and insert "**(b)**".

Page 2, line 1, delete "(b)" and insert "**(a)**".

Page 2, line 11, delete "(d)" and insert "**(c)**".

Page 2, line 33, delete "(e)" and insert "**(d)**".

and when so amended that said bill do pass.

(Reference is to HB 1020 as introduced.)

STEVENSON, Chair

Committee Vote: yeas 11, nays 0.

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