
HOUSE BILL No. 1020

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1.

Synopsis: Lake County property tax sales. Authorizes the county commissioners in Lake County, 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.

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January 8, 2002, read first time and referred to Committee on Local Government.

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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 *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) 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 properties:**
8 **(A) that are 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 the**
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 sale price prescribed by**
17 **section 5(e) of 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 prescribed by section 5(e) of this chapter. Sales under this
 10 section must be completed before January 1, 2005.

11 (d) If a person purchases a certificate of sale under this section
 12 and petitions 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 direct the county
 17 auditor to prepare a deed transferring the property to the
 18 purchaser. A tax deed executed under this section vests in the
 19 grantee an estate in fee simple absolute, free and clear of all liens
 20 and encumbrances created or suffered before or after the tax sale
 21 except those liens granted priority under federal law and the lien
 22 of the state or a political subdivision for taxes and special
 23 assessments that accrue after the sale and that are not removed
 24 under this subsection. However, the estate is subject to all
 25 easements, covenants, declarations, and other deed restrictions and
 26 laws governing land use, including all zoning restrictions and liens
 27 and encumbrances created or suffered by the purchaser at the tax
 28 sale. 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, AS AMENDED BY P.L.139-2001,
 38 SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 39 JULY 1, 2002]: Sec. 7. (a) If the purchaser, or the purchaser's
 40 successors or assigns, fails to file the petition within the period
 41 provided in section 4.6 of this chapter, the purchaser's lien against the
 42 real property terminates at the end of that period. However, this section

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1 does not apply if:
2 (1) the county or city is the holder of the certificate of sale; **or**
3 (2) **the county has sold the certificate of sale under**
4 **IC 6-1.1-24-6.2.**
5 (b) If the notice under section 4.5 of this chapter is not given within
6 the period specified in section 4.5(a)(3) of this chapter, the purchaser's
7 lien against the real property terminates at the end of that period.

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