

**IC 6-1.1-24****Chapter 24. Sale of Real Property When Taxes or Special Assessments Become Delinquent**

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**IC 6-1.1-24-1 Delinquency list; certification**

Sec. 1. (a) On or after January 1 of each calendar year in which a tax sale will be held in a county and not later than fifty-one (51) days after the first tax payment due date in that calendar year, the county treasurer shall certify to the county auditor a list of real property on which any of the following exist:

(1) Any property taxes or special assessments certified to the county auditor for collection by the county treasurer that are delinquent as determined under IC 6-1.1-37-10 and the prior year's spring installment or before delinquent property taxes, special assessments, penalties, fees, or interest due exceed twenty-five dollars (\$25).

(2) Any unpaid costs are due under section 2(c) of this chapter from a prior tax sale.

(b) The county auditor shall maintain a list of all real property eligible for sale. Except as provided in section 1.2 or another provision of this chapter, the taxpayer's property shall remain on the list. The list must:

(1) describe the real property by parcel number and common address, if any;

(2) for a tract or item of real property with a single owner, indicate the name of the owner; and

(3) for a tract or item with multiple owners, indicate the name of at least one (1) of the owners.

(c) Except as otherwise provided in this chapter, the real property so listed is eligible for sale in the manner prescribed in this chapter.

(d) Not later than fifteen (15) days after the date of the county treasurer's certification under subsection (a), the county auditor shall mail by certified mail, return receipt requested, a copy of the list described in subsection (b) to each mortgagee and purchaser under an installment land contract recorded in the office of the county recorder who requests from the county auditor by certified mail a copy of the list.

[Pre-1975 Property Tax Recodification Citation: 6-1-56-1.]

*Formerly: Acts 1975, P.L.47, SEC.1. As amended by Acts 1979, P.L.63, SEC.1; P.L.60-1988, SEC.4; P.L.83-1989, SEC.1; P.L.50-1990, SEC.2; P.L.39-1994, SEC.1; P.L.88-1995, SEC.1; P.L.139-2001, SEC.1; P.L.169-2006, SEC.13; P.L.73-2010, SEC.1; P.L.113-2010, SEC.39; P.L.120-2012, SEC.3; P.L.203-2013, SEC.5; P.L.66-2014, SEC.5; P.L.166-2014, SEC.7; P.L.5-2015, SEC.14; P.L.247-2015, SEC.5; P.L.194-2015, SEC.3; P.L.251-2015, SEC.1; P.L.236-2015, SEC.1.*

**IC 6-1.1-24-1.2 Removal of property from delinquency list; arrangement for payment of delinquent taxes**

Sec. 1.2. (a) Except as provided in subsection (c), a tract or an item of real property may not be removed from the list certified under section 1 or 1.5 of this chapter before the tax sale unless all:

(1) delinquent taxes and special assessments due before the date the list on which the property appears was certified under section 1 or 1.5 of this chapter; and

(2) penalties due on the delinquency, interest, and costs directly attributable to the tax sale;

have been paid in full.

(b) A county treasurer may accept partial payments of delinquent property taxes, assessments, penalties, interest, or costs under subsection (a) after the list of real property is certified under section 1 or 1.5 of this chapter. However, a partial payment does not remove a tract or an item from the list certified under section 1 or 1.5 of this chapter unless the taxpayer complies with subsection (a) or (c) before the date of the tax sale.

(c) A county auditor shall remove a tract or an item of real property from the list certified under section 1 or 1.5 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 auditor shall remove the tract or item from the list certified under section

1 or 1.5 of this chapter if:

(1) the arrangement described in subsection (c):

(A) is in writing;

(B) is signed by the taxpayer; and

(C) requires the taxpayer to pay the delinquent taxes in full not later than the last business day before July 1 of the year after the date the agreement is signed; and

(2) the county treasurer has provided a copy of the written agreement to the county auditor.

(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 a taxpayer fails to make a payment under an arrangement entered into under subsection (c), the county treasurer and the taxpayer may enter into a subsequent arrangement and avoid the penalties under subsection (e).

*As added by P.L.50-1990, SEC.3. Amended by P.L.39-1994, SEC.2; P.L.30-1994, SEC.5; P.L.124-1998, SEC.1; P.L.1-1999, SEC.9; P.L.170-2002, SEC.22; P.L.113-2010, SEC.40; P.L.56-2012, SEC.1; P.L.48-2013, SEC.1; P.L.166-2014, SEC.8; P.L.247-2015, SEC.6.*

#### **IC 6-1.1-24-1.4 Orders for necessary repairs**

Sec. 1.4. (a) This section applies to real property that is on an executive's certified list of vacant and abandoned property under section 1.5(a) of this chapter.

(b) The executive of a county, city, or town may submit to the county auditor copies of one (1) or more orders for necessary repairs for any property on the executive's certified list of vacant or abandoned property to be included with the notice required under section 1.5 of this chapter, section 2.3 of this chapter, or IC 36-7-36.

(c) An executive of a county, city, or town that submits orders for necessary repairs to the county auditor under subsection (b) shall make information about the necessary repairs available to the public, upon request or otherwise, at least forty (40) days before the sale conducted under section 1.5 of this chapter.

(d) If the executive of a county, city, or town submits a copy of an order for necessary repairs for a vacant or abandoned property to the county auditor under subsection (b) and makes the information about the necessary repairs available to the public under subsection (c), a successful bidder for the vacant or abandoned property at a tax sale conducted under section 1.5 of this chapter takes the successful bidder's interest in the vacant or abandoned property subject to the order for necessary repairs for the vacant or abandoned property.

(e) If a tax deed for a vacant or abandoned property has been issued to a successful bidder under section 1.5 of this chapter and there is an order for necessary repairs for the vacant or abandoned property to which subsection (d) applies, the enforcement authority with jurisdiction may enforce the order for necessary repairs under IC 36-7-9 against the successful bidder.

*As added by P.L.99-2018, SEC.2.*

#### **IC 6-1.1-24-1.5 Vacant or abandoned real property list; auction; notice**

Sec. 1.5. (a) If:

(1) any property taxes or special assessments from the prior year's fall installment or before are delinquent on real property as determined under IC 6-1.1-37-10; and

(2) an order from a court or a determination of a hearing authority has been obtained under IC 36-7-37 that the real property is vacant or abandoned;

the executive of the county, city, or town may, after providing either the notice required by IC 36-7-37 or section 2.3 of this chapter, certify a list of vacant or abandoned property to the county auditor and attach copies of any orders for necessary repairs for any properties on the

list. This list and the attached copies of orders for necessary repairs must be delivered to the county auditor not later than fifty-one (51) days after the first tax payment due date each calendar year.

(b) Upon receiving lists described in subsection (a), the county auditor shall do all the following:

- (1) Prepare a combined list of the properties certified by the executive of the county, city, or town.
- (2) Delete any property described in that list from the delinquent tax list prepared under section 1 of this chapter.
- (3) Provide public notice of the sale of the properties under subsection (c) at least thirty (30) days before the date of the sale, which shall be published in accordance with IC 5-3-1, and post a copy of the notice at a public place of posting in the county courthouse or in another public county building at least twenty-one (21) days before the date of sale.
- (4) Certify to the county treasurer that the real property is to be sold at auction under this chapter as required by section 5(h) of this chapter.
- (5) Issue a deed to the real property that conveys a fee simple interest to the highest bidder as long as the bid is at least the minimum bid specified in this section.

The minimum bid for a property at the auction under this section is the proportionate share of the actual costs incurred by the county in conducting the sale. Any amount collected from the sale of all properties under this section above the total minimum bids shall first be used to pay the costs of the county, city, or town that certified the property vacant or abandoned for title search and court proceedings. Any amount remaining from the sale shall be certified by the county treasurer to the county auditor for distribution to other taxing units during settlement.

(c) Notice of the sale under this section must contain the following:

- (1) A list of real property eligible for sale under this chapter.
- (2) A statement that:
  - (A) the real property included in the list will be sold at public auction to the highest bidder;
  - (B) the county auditor will issue a deed to the real property that conveys a fee simple interest to the highest bidder that bids at least the minimum bid; and
  - (C) the owner will have no right to redeem the real property after the date of the sale.A deed issued under this subdivision to the highest bidder conveys the same fee simple interest in the real property as a deed issued under IC 6-1.1-25.
- (3) A statement that the real property will not be sold for less than an amount equal to actual proportionate costs incurred by the county that are directly attributable to the abandoned property sale.
- (4) A statement for informational purposes only, describing for each item of real property on the list:
  - (A) the location of the item of real property by key number, if any, and street address, if any, or a common description of the property other than a legal description;
  - (B) whether there are one (1) or more orders to make necessary repairs on the real property; and
  - (C) where information can be found regarding the orders to make necessary repairs for the real property, if any.

The township assessor, or the county assessor if there is no township assessor for the township, upon written request from the county auditor, shall provide the information to be in the notice required by this subsection. A misstatement in the key number or street address does not invalidate an otherwise valid sale.

- (5) A statement that the county does not warrant the accuracy of the street address or common description of the property.

(6) A statement that the sale will be conducted at a place designated in the notice and that the sale will continue until all real property has been offered for sale.

(7) A statement that the sale will take place at the times and dates designated in the notice.

Whenever the public auction is to be conducted as an electronic sale, the notice must include a statement indicating that the public auction will be conducted as an electronic sale and a description of the procedures that must be followed to participate in the electronic sale.

(d) For properties that are not sold when initially offered for sale under this section, the county auditor may omit from the notice the descriptions of the tracts or items of real property specified in subsection (c)(1) and (c)(4) for those properties that are to be offered again at subsequent sales under this section if:

(1) the county auditor includes in the notice a statement that descriptions of those tracts or items of real property are available on the Internet web site of the county government or the county government's contractor and the information may be obtained in an alternative form from the county auditor upon request; and

(2) the descriptions of those tracts or items of real property eligible for sale a second or subsequent time under this section are made available on the Internet web site of the county government or the county government's contractor and may be obtained from the county auditor in an alternative form upon request in accordance with section 3.4 of this chapter.

*As added by P.L.87-1987, SEC.1. Amended by P.L.55-1988, SEC.10; P.L.60-1988, SEC.5; P.L.83-1989, SEC.2; P.L.31-1994, SEC.4; P.L.39-1994, SEC.3; P.L.2-1995, SEC.25; P.L.169-2006, SEC.14; P.L.66-2014, SEC.6; P.L.247-2015, SEC.7; P.L.187-2016, SEC.1; P.L.99-2018, SEC.3.*

#### **IC 6-1.1-24-1.7 Properties not suitable for tax sale; notice**

Sec. 1.7. (a) The county executive or the county executive's designee may:

(1) after January 1 of each calendar year in which a tax sale will be held in the county; and

(2) not later than fifty-one (51) days after the first tax payment due date in that calendar year;

certify to the county auditor that a property is not suitable for tax sale. The certification must identify the names and addresses of each person with a substantial property interest of record. When making the application for judgment under section 4.6(b) of this chapter, the county auditor shall include a list of the properties certified not suitable for tax sale and the names and addresses of each person with a substantial property interest of record in the certified properties that was provided to the county auditor with the certification.

(b) Not later than ten (10) days after making the certification as provided in subsection (a), the county executive or the county executive's designee shall provide a notice to each person with a substantial property interest of record in the property, stating the following:

(1) The street address, if any, or a common description of the tract or real property.

(2) The key number or parcel number of the tract or real property.

(3) That the property has been certified not suitable for tax sale.

(4) That the court will hear and determine the issue before the tax sale.

(5) That if the court determines that the property is not suitable for tax sale, the property will not be offered for sale at the tax sale, but may be disposed of by the county executive as provided in this chapter.

(6) That if the court determines that the property is not suitable for tax sale, the property may be redeemed any time until one hundred twenty (120) days after the conclusion of the tax sale from which the property was removed.

(7) That if the court determines that the property is not suitable for tax sale and the county executive disposes of the property within three (3) years after the conclusion of the tax sale at which the property would have been offered for sale, any amount

received in excess of the amount of the minimum bid will be disbursed in the same manner as if the property had been sold in the tax sale.

*As added by P.L.247-2015, SEC.8.*

**IC 6-1.1-24-1.9 Repealed**

*As added by P.L.88-1987, SEC.1. Amended by P.L.60-1988, SEC.6; P.L.2-1997, SEC.21. Repealed by P.L.99-2018, SEC.4.*

**IC 6-1.1-24-2 Notice of tax sale; information required in notice; county recovery of unpaid costs; combined sale or redemption**

Sec. 2. (a) This section does not apply to vacant or abandoned real property that is on the list prepared by the county auditor under section 1.5 of this chapter.

(b) In addition to the delinquency list required under section 1 of this chapter, each county auditor shall prepare a notice. The notice shall contain the following:

- (1) A list of tracts or real property eligible for sale under this chapter.
- (2) A statement that the tracts or real property included in the list will be sold at public auction to the highest bidder, subject to the right of redemption.
- (3) A statement that the tracts or real property will not be sold for an amount which is less than the sum of:
  - (A) the delinquent taxes and special assessments on each tract or item of real property;
  - (B) the taxes and special assessments on each tract or item of real property that are due and payable in the year of the sale, whether or not they are delinquent;
  - (C) all penalties due on the delinquencies;
  - (D) an amount prescribed by the county auditor that equals the sum of:
    - (i) the greater of twenty-five dollars (\$25) or postage and publication costs; and
    - (ii) any other actual costs incurred by the county that are directly attributable to the tax sale; and
  - (E) any unpaid costs due under subsection (c) from a prior tax sale.
- (4) A statement that a person redeeming each tract or item of real property after the sale must pay:
  - (A) one hundred ten percent (110%) of the amount of the minimum bid for which the tract or item of real property was offered at the time of sale if the tract or item of real property is redeemed not more than six (6) months after the date of sale;
  - (B) one hundred fifteen percent (115%) of the amount of the minimum bid for which the tract or item of real property was offered at the time of sale if the tract or item of real property is redeemed more than six (6) months after the date of sale;
  - (C) the amount by which the purchase price exceeds the minimum bid on the tract or item of real property plus five percent (5%) interest per annum, on the amount by which the purchase price exceeds the minimum bid; and
  - (D) all taxes and special assessments on the tract or item of real property paid by the purchaser after the tax sale plus interest at the rate of five percent (5%) per annum, on the amount of taxes and special assessments paid by the purchaser on the redeemed property.
- (5) A statement for informational purposes only, of the location of each tract or item of real property by key number, if any, and street address, if any, or a common description of the property other than a legal description. The township assessor, or the county assessor if there is no township assessor for the township, upon written request from the county auditor, shall provide the information to be in the notice required by this subsection. A misstatement in the key number or street address does not invalidate an otherwise valid sale.
- (6) A statement that the county does not warrant the accuracy of the street address or common description of the property.

- (7) A statement indicating:
- (A) the name of the owner of each tract or item of real property with a single owner; or
  - (B) the name of at least one (1) of the owners of each tract or item of real property with multiple owners.
- (8) A statement of the procedure to be followed for obtaining or objecting to a judgment and order of sale, that must include the following:
- (A) A statement:
    - (i) that the county auditor and county treasurer will apply on or after a date designated in the notice for a court judgment against the tracts or real property for an amount that is not less than the amount set under subdivision (3), and for an order to sell the tracts or real property at public auction to the highest bidder, subject to the right of redemption; and
    - (ii) indicating the date when the period of redemption specified in IC 6-1.1-25-4 will expire.
  - (B) A statement that any defense to the application for judgment must be:
    - (i) filed with the court; and
    - (ii) served on the county auditor and the county treasurer;before the date designated as the earliest date on which the application for judgment may be filed.
  - (C) A statement that the county auditor and the county treasurer are entitled to receive all pleadings, motions, petitions, and other filings related to the defense to the application for judgment.
  - (D) A statement that the court will set a date for a hearing at least seven (7) days before the advertised date and that the court will determine any defenses to the application for judgment at the hearing.
- (9) A statement that the sale will be conducted at a place designated in the notice and that the sale will continue until all tracts and real property have been offered for sale.
- (10) A statement that the sale will take place at the times and dates designated in the notice. Whenever the public auction is to be conducted as an electronic sale, the notice must include a statement indicating that the public auction will be conducted as an electronic sale and a description of the procedures that must be followed to participate in the electronic sale.
- (11) A statement that a person redeeming each tract or item after the sale must pay the costs described in IC 6-1.1-25-2(e).
- (12) If a county auditor and county treasurer have entered into an agreement under IC 6-1.1-25-4.7, a statement that the county auditor will perform the duties of the notification and title search under IC 6-1.1-25-4.5 and the notification and petition to the court for the tax deed under IC 6-1.1-25-4.6.
- (13) A statement that, if the tract or item of real property is sold for an amount more than the minimum bid and the property is not redeemed, the owner of record of the tract or item of real property who is divested of ownership at the time the tax deed is issued may have a right to the tax sale surplus.
- (14) If a determination has been made under subsection (e), a statement that tracts or items will be sold together.
- (c) If within sixty (60) days before the date of the tax sale the county incurs costs set under subsection (b)(3)(D) and those costs are not paid, the county auditor shall enter the amount of costs that remain unpaid upon the tax duplicate of the property for which the costs were set. The county treasurer shall mail notice of unpaid costs entered upon a tax duplicate under this subsection to the owner of the property identified in the tax duplicate.
  - (d) The amount of unpaid costs entered upon a tax duplicate under subsection (c) must be paid no later than the date upon which the next installment of real estate taxes for the property is due. Unpaid costs entered upon a tax duplicate under subsection (c) are a lien

against the property described in the tax duplicate, and amounts remaining unpaid on the date the next installment of real estate taxes is due may be collected in the same manner that delinquent property taxes are collected.

(e) The county auditor and county treasurer may establish the condition that a tract or item will be sold and may be redeemed under this chapter only if the tract or item is sold or redeemed together with one (1) or more other tracts or items. Property may be sold together only if the tract or item is owned by the same person.

[Pre-1975 Property Tax Recodification Citation: 6-1-56-2 part.]

*Formerly: Acts 1975, P.L.47, SEC.1. As amended by Acts 1977, P.L.73, SEC.1; P.L.60-1986, SEC.3; P.L.88-1987, SEC.2; P.L.89-1987, SEC.1; P.L.61-1988, SEC.1; P.L.60-1988, SEC.7; P.L.83-1989, SEC.3; P.L.50-1990, SEC.4; P.L.1-1991, SEC.48; P.L.62-1991, SEC.1; P.L.1-1992, SEC.16; P.L.69-1993, SEC.1; P.L.39-1994, SEC.4; P.L.56-1996, SEC.4; P.L.29-1998, SEC.1; P.L.139-2001, SEC.2; P.L.170-2003, SEC.1; P.L.169-2006, SEC.15; P.L.89-2007, SEC.1; P.L.146-2008, SEC.258; P.L.56-2012, SEC.2; P.L.66-2014, SEC.7; P.L.247-2015, SEC.9; P.L.251-2015, SEC.2.*

**IC 6-1.1-24-2.1 Repealed**

*As added by Acts 1977, P.L.74, SEC.1. Amended by P.L.47-1983, SEC.2; P.L.73-1987, SEC.4. Repealed by P.L.83-1989, SEC.18.*

**IC 6-1.1-24-2.2 Repealed**

*As added by P.L.87-1987, SEC.2. Amended by P.L.83-1989, SEC.4; P.L.169-2006, SEC.16. Repealed by P.L.247-2015, SEC.10.*

**IC 6-1.1-24-2.3 Notice of sale of vacant or abandoned property**

Sec. 2.3. (a) This section applies to an item of real property for which a court order or a determination by a hearing authority has been obtained under IC 36-7-37 that the real property is vacant or abandoned under section 1.5 of this chapter.

(b) If the executive of the county, city, or town that has jurisdiction of the property plans to certify an item of real property as vacant or abandoned under section 1.5 of this chapter and a notice was not sent with regard to the real property as permitted by IC 36-7-37, the executive of the county, city, or town that has jurisdiction of the property shall send a notice to the owner of record and to any person with a substantial property interest of public record in the real property at least one hundred twenty (120) days before the date of the certification under section 1.5 of this chapter. The notice must contain at least the following:

- (1) A statement that an abandoned property sale will be held on or after a specified date.
- (2) A description of the real property to be sold.
- (3) A statement that to prevent the sale of the real property at the abandoned property sale, the owner must pay all delinquent taxes and special assessments on the real property before the date of the abandoned property sale.
- (4) A statement that if the real property is sold at the abandoned property sale, a deed will be issued to the purchaser that provides the purchaser with a fee simple interest in the real property.
- (5) The street address, if any, or a common description of the real property.
- (6) The key number or parcel number of the real property.

A notice required by this section is in addition to the notice required by section 1.5 of this chapter.

(c) A notice under this section may not include more than one (1) item of real property listed to be sold in one (1) description. However, when more than one (1) item of real property is owned by one (1) person, all of the items of real property that are owned by that person may be included in one (1) notice.

(d) A single notice under this section may be used to notify joint owners of record at the

last address of the joint owners for the property sold, as indicated in the records of the county auditor.

(e) The notice required by this section is considered sufficient if the notice is mailed by certified mail, return receipt requested, to:

(1) all owners of record of real property at the last address of the owner for the property, as indicated in the records of the county auditor; and

(2) any person with a substantial property interest of public record at the address for the person included in the public record that indicates the interest;

as of the date that the tax sale list is certified.

(f) The notice under this section is not required for persons in possession not shown in the public records.

*As added by P.L.66-2014, SEC.8. Amended by P.L.247-2015, SEC.11.*

#### **IC 6-1.1-24-3 Notice of auction sale**

Sec. 3. (a) This section does not apply to vacant or abandoned real property that is on the list prepared by the county auditor under section 1.5 of this chapter.

(b) When real property is eligible for sale under this chapter, the county auditor shall post a copy of the notice required by section 2 of this chapter at a public place of posting in the county courthouse or in another public county building at least twenty-one (21) days before the earliest date of application for judgment. In addition, the county auditor shall, in accordance with IC 5-3-1-4, publish the notice required in section 2 of this chapter once each week for three (3) consecutive weeks before the earliest date on which the application for judgment may be made. The expenses of this publication shall be paid out of the county general fund without prior appropriation.

(c) At least twenty-one (21) days before the application for judgment is made, the county auditor shall mail a copy of the notice required by section 2 of this chapter by certified mail, return receipt requested, to any mortgagee, or purchaser under an installment land contract recorded in the office of the county recorder, who annually requests, by certified mail, a copy of the notice.

(d) The notices mailed under this section are considered sufficient notice of the intended application for judgment and of the sale of real property under the order of the court.

(e) For properties not sold at their initial tax sale, the county auditor may omit the descriptions of the tracts or items of real property specified in section 2(b)(1) and 2(b)(5) of this chapter for those properties when they come up for sale at subsequent tax sales if:

(1) the county auditor includes in the notice a statement that descriptions of those tracts or items of real property are available on the Internet web site of the county government or the county government's contractor and the information may be obtained in an alternative form from the county auditor upon request; and

(2) the descriptions of those tracts or items of real property eligible for sale a second or subsequent time are made available on the Internet web site of the county government or the county government's contractor and may be obtained from the county auditor in an alternative form upon request in accordance with section 3.4 of this chapter.

[Pre-1975 Property Tax Recodification Citation: 6-1-56-2 part.]

*Formerly: Acts 1975, P.L.47, SEC.1. As amended by Acts 1977, P.L.74, SEC.2; P.L.87-1987, SEC.3; P.L.83-1989, SEC.5; P.L.50-1990, SEC.5; P.L.39-1994, SEC.5; P.L.29-1998, SEC.2; P.L.139-2001, SEC.3; P.L.169-2006, SEC.17; P.L.247-2015, SEC.12; P.L.118-2015, SEC.1; P.L.251-2015, SEC.3; P.L.187-2016, SEC.2.*

#### **IC 6-1.1-24-3.4 Requests for information in an alternative form**

Sec. 3.4. (a) This section applies to a request for information in an alternative form under this chapter in those circumstances in which a county auditor or county executive may omit descriptions of tracts or items of real property from a published notice of sale or other

transfer under this chapter if the county auditor or county executive, as applicable, makes the information available on the Internet web site of the county government or the county government's contractor and in an alternative form upon request.

(b) A person who requests information in an alternative form concerning descriptions of tracts or items of real property to which this section applies may specify whether the person prefers to receive the information in an electronic format, on a digital storage medium, or in printed form. A county auditor or county executive, as applicable, who has a duty under this chapter to make the information available in an alternative form upon request shall furnish the information in the alternative form specified by the requesting person. The department of local government finance shall prescribe the allowable file formats when the information is requested in an electronic format or on a digital storage medium.

*As added by P.L.187-2016, SEC.3.*

**IC 6-1.1-24-3.5 Repealed**

*As added by P.L.83-1989, SEC.6. Repealed by P.L.50-1990, SEC.15.*

**IC 6-1.1-24-4 Notice of sale to owner; other notices; listing of properties on tax sale record**

Sec. 4. (a) This section does not apply to vacant or abandoned real property that is on the list prepared by the county auditor under section 1.5 of this chapter.

(b) Not less than twenty-one (21) days before the earliest date on which the application for judgment and order for sale of real property eligible for sale may be made, the county auditor shall send a notice of the sale by certified mail, return receipt requested, and by first class mail to:

- (1) the owner of record of real property with a single owner; or
- (2) at least one (1) of the owners, as of the date of certification, of real property with multiple owners;

at the last address of the owner for the property as indicated in the transfer book records of the county auditor under IC 6-1.1-5-4 on the date that the tax sale list is certified. If both notices are returned, the county auditor shall take an additional reasonable step to notify the property owner, if the county auditor determines that an additional reasonable step to notify the property owner is practical. The county auditor shall prepare the notice in the form prescribed by the state board of accounts. The notice must set forth the key number, if any, of the real property and a street address, if any, or other common description of the property other than a legal description. The notice must include the statement set forth in section 2(b)(4) of this chapter. The county auditor must present proof of this mailing to the court along with the application for judgment and order for sale. Failure by an owner to receive or accept the notice required by this section does not affect the validity of the judgment and order. The owner of real property shall notify the county auditor of the owner's correct address. The notice required under this section is considered sufficient if the notice is mailed to the address or addresses required by this section.

(c) On or before the day of sale, the county auditor shall list, on the tax sale record required by IC 6-1.1-25-8, all properties that will be offered for sale.

[Pre-1975 Property Tax Recodification Citation: 6-1-56-3.]

*Formerly: Acts 1975, P.L.47, SEC.1. As amended by P.L.73-1987, SEC.5; P.L.89-1987, SEC.2; P.L.87-1987, SEC.4; P.L.55-1988, SEC.11; P.L.60-1988, SEC.8; P.L.83-1989, SEC.7; P.L.39-1994, SEC.6; P.L.139-2001, SEC.4; P.L.169-2006, SEC.18; P.L.89-2007, SEC.2; P.L.56-2012, SEC.3; P.L.5-2015, SEC.16; P.L.247-2015, SEC.13; P.L.251-2015, SEC.4.*

**IC 6-1.1-24-4.1 Repealed**

*As added by P.L.87-1987, SEC.5. Repealed by P.L.169-2006, SEC.83.*

**IC 6-1.1-24-4.2 Repealed**

*As added by Acts 1980, P.L.45, SEC.1. Amended by P.L.60-1986, SEC.4; P.L.73-1987, SEC.6; P.L.88-1987, SEC.3; P.L.89-1987, SEC.3; P.L.60-1988, SEC.9. Repealed by P.L.83-1989, SEC.18.*

**IC 6-1.1-24-4.5 Urban homesteading agency; list of real property with delinquent taxes**

Sec. 4.5. (a) The county auditor shall also provide those agencies under IC 36-7-17 or IC 36-7-17.1, in that county, with a list of tracts or items of real property on which one (1) or more installments of taxes is delinquent by June 15 of the year following the date the delinquency occurred.

(b) This subsection applies to a county having a consolidated city. The county auditor shall prepare a list of tracts or items of real properties for which at least one (1) installment of taxes is delinquent at least ten (10) months. The auditor shall submit a copy of this list to the metropolitan development commission not later than one hundred six (106) days before the date on which application for judgment and order for sale is made.

(c) This subsection applies to a county not having a consolidated city. The county auditor shall prepare a list of tracts or items of real property located in the county for which the fall installment of taxes for the most recent previous year is delinquent. The auditor shall submit a copy of the list prepared under this subsection to each city or town within the county or make the list available on the county's Internet web site not later than one hundred six (106) days before the date on which application for judgment and order for sale is made.

*Formerly: Acts 1975, P.L.195, SEC.5. As amended by Acts 1981, P.L.11, SEC.25; P.L.87-1987, SEC.6; P.L.55-1988, SEC.12; P.L.60-1988, SEC.10; P.L.83-1989, SEC.8; P.L.50-1990, SEC.6; P.L.118-2013, SEC.5; P.L.203-2013, SEC.6.*

**IC 6-1.1-24-4.6 Corrected delinquency list; county auditor affidavit; application for judgment and application for sale as cause of action; defenses**

Sec. 4.6. (a) On the day on which the application for judgment and order for sale is made, the county treasurer shall report to the county auditor all of the tracts and real property listed in the notice required by section 2 of this chapter upon which all delinquent taxes and special assessments, all penalties due on the delinquencies, any unpaid costs due from a prior tax sale, and the amount due under section 2(b)(3)(D) of this chapter have been paid up to that time. The county auditor, assisted by the county treasurer, shall compare and correct the list, removing tracts and real property for which all delinquencies have been paid, and shall make and subscribe an affidavit in substantially the following form:

State of Indiana )  
 ) ss  
County of \_\_\_\_\_ )

I, \_\_\_\_\_, treasurer of the county of \_\_\_\_\_, and I, \_\_\_\_\_, auditor of the county of \_\_\_\_\_, do solemnly affirm that the foregoing is a true and correct list of the real property within the county of \_\_\_\_\_ upon which have remained delinquent uncollected taxes, special assessments, penalties and costs, as required by law for the time periods set forth, to the best of my knowledge and belief.

\_\_\_\_\_  
County Treasurer

\_\_\_\_\_  
County Auditor

Dated \_\_\_\_\_

I, \_\_\_\_\_, auditor of the county of \_\_\_\_\_, do solemnly affirm that notice of the application for judgment and order for sale was mailed via certified mail, return receipt

requested, to the owners on the foregoing list, and publication made, as required by law.

\_\_\_\_\_  
County Auditor

Dated \_\_\_\_\_

(b) Annually, the county treasurer and the county auditor shall make application for judgment and order for sale. The application shall be made as one (1) cause of action to any court of competent jurisdiction jointly by the county treasurer and county auditor. The application shall include the names of at least one (1) of the owners of each tract or item of real property, the dates of mailing of the notice required by section 2 of this chapter, as applicable, the dates of publication required by section 3 of this chapter, and the affidavit and corrected list as provided in subsection (a).

(c) Any objection to the application for judgment and order of sale shall be filed with the court on or before the earliest date on which the application may be made as set forth in the notice required under section 2 of this chapter. The county auditor and the county treasurer for the county where the real property is located are entitled to receive all pleadings, motions, petitions, and other filings related to an objection to the application for judgment and order of sale.

*As added by P.L.83-1989, SEC.9. Amended by P.L.50-1990, SEC.7; P.L.39-1994, SEC.7; P.L.169-2006, SEC.19; P.L.89-2007, SEC.3; P.L.247-2015, SEC.14; P.L.251-2015, SEC.5; P.L.236-2015, SEC.2.*

#### **IC 6-1.1-24-4.7 Judgment and order for sale; procedure**

Sec. 4.7. (a) No later than fifteen (15) days before the advertised date of the tax sale, the court shall examine the list of tracts and real property as provided under section 4.6 of this chapter. No later than three (3) days before the advertised date of the tax sale, the court shall enter judgment for those taxes, special assessments, penalties, and costs that appear to be due. This judgment is considered as a judgment against each tract or item of real property for each kind of tax, special assessment, penalty, or cost included in it. The affidavit provided under section 4.6 of this chapter is prima facie evidence of delinquency for purposes of proceedings under this section. The court shall also direct the clerk to prepare and enter an order for the sale of those tracts and real property against which judgment is entered, except as provided in subsection (j).

(b) If written objections are timely filed, the court shall conduct a hearing on the written objections not later than seven (7) days before the advertised date of the tax sale. At the hearing, the court shall hear any defense offered by any person interested in any of the tracts or items of real property to the entry of judgment against them, hear and determine the matter in a summary manner, without pleadings, and enter its judgment. The court shall enter a judgment under this subsection not later than three (3) days before the advertised date of the tax sale. The objection must be in writing, and no person may offer any defense unless the writing specifying the objection is accompanied by an original or a duplicate tax receipt or other supporting documentation. At least seven (7) days before the date set for the hearing, notice of the date, time, and place of the hearing shall be provided by the court to the following:

(1) Any person filing a defense to the application for judgment and order of sale.

(2) Any person with a substantial property interest of record in a property certified not suitable for tax sale under IC 6-1.1-24-1.7.

(c) If judgment is entered in favor of the respondent under these proceedings or if judgment is not entered for any particular tract, part of a tract, or items of real property because of an unresolved objection made under subsection (b), the court shall remove those tracts, parts of tracts, or items of real property from the list of tracts and real property provided under section 4.6 of this chapter.

(d) A judgment and order for sale shall contain the final listing of affected properties and the name of at least one (1) of the owners of each tract or item of real property, and shall

substantially follow this form:

"Whereas, notice has been given of the intended application for a judgment against these tracts and real property, and no sufficient defense has been made or cause has been shown why judgment should not be entered against these tracts for taxes, and real property special assessments, penalties, and costs due and unpaid on them, therefore it is considered by the court that judgment is hereby entered against the below listed tracts and real property in favor of the state of Indiana for the amount of taxes, special assessments, penalties, and costs due severally on them; and it is ordered by the court that the several tracts or items of real property be sold as the law directs. Payments for taxes, special assessments, penalties, and costs made after this judgment but before the sale shall reduce the judgment accordingly."

(e) The order of the court constitutes the list of tracts and real property that shall be offered for sale under section 5 of this chapter.

(f) The court that enters judgment under this section shall retain exclusive continuing supervisory jurisdiction over all matters and claims relating to the tax sale.

(g) No error or informality in the proceedings of any of the officers connected with the assessment, levying, or collection of the taxes that does not affect the substantial justice of the tax itself shall invalidate or in any manner affect the tax or the assessment, levying, or collection of the tax.

(h) Any irregularity, informality, omission, or defective act of one (1) or more officers connected with the assessment or levying of the taxes may be, in the discretion of the court, corrected, supplied, and made to conform to law by the court, or by the officer (in the presence of the court).

(i) At the hearing required by subsection (b), the court shall hear and determine whether properties certified by the county executive under section 1.7 of this chapter are not suitable for tax sale. The court shall determine a property to be not suitable for tax sale if the property:

- (1) contains hazardous waste or another environmental hazard; or
- (2) has unsafe building conditions;

for which the cost of abatement or remediation will exceed the fair market value of the property.

(j) The judgment and order described in subsection (d) must also identify any properties that the court has determined to not be suitable for tax sale. Judgment shall be entered against these properties as provided in this section, but an order for the sale of these properties may not be entered. As to these properties, the judgment and order shall state in substantially the following form:

"Whereas, this court having entered judgment against these tracts and real property, and the court having found that these properties are not suitable for tax sale, it is ordered that, notwithstanding the aforementioned judgment and order, the following tracts shall not be offered for sale under IC 6-1.1-24-5, but may be disposed of by the county executive as provided in IC 6-1.1-24-4.7(k)."

(k) The county executive has the same rights in a property determined by the court to be not suitable for tax sale as the county executive has in a property that is offered for sale at a tax sale but for which an amount greater than or equal to the minimum sale price is not received, and may dispose of the property as provided in this chapter. If the property is disposed of by the county executive any time within three (3) years after the conclusion of the tax sale at which the property would have been offered for sale but for the determination in subsection (i), the proceeds of the disposition shall be applied in accordance with IC 6-1.1-25-9(a).

*As added by P.L.83-1989, SEC.10. Amended by P.L.50-1990, SEC.8; P.L.39-1994, SEC.8; P.L.169-2006, SEC.20; P.L.247-2015, SEC.15; P.L.251-2015, SEC.6.*

**IC 6-1.1-24-5            Conduct of sale; parcels subject to sale; minimum sale price;**

**sale by electronic means**

Sec. 5. (a) When a tract or an item of real property is subject to sale under this chapter, it must be sold in compliance with this section.

(b) The sale must be held at the times and place stated in the notice of sale.

(c) A tract or an item of real property may not be sold under this chapter to collect:

(1) delinquent personal property taxes; or

(2) taxes or special assessments which are chargeable to other real property.

(d) A tract or an item of real property may not be sold under this chapter if all the delinquent taxes, penalties, and special assessments on the tract or an item of real property and the amount prescribed by section 1.5 or 2(b)(3)(D) of this chapter, whichever applies, reflecting the costs incurred by the county due to the sale, are paid before the time of sale.

(e) The county treasurer shall sell the tract or item of real property, subject to the right of redemption, to the highest bidder at public auction. The right of redemption after a sale does not apply to an item of real property that is on the vacant and abandoned property list prepared by the county auditor under section 1.5 of this chapter. Except as provided in section 1.5 of this chapter, a tract or an item of real property may not be sold for an amount which is less than the sum of:

(1) the delinquent taxes and special assessments on each tract or item of real property;

(2) the taxes and special assessments on each tract or item of real property that are due and payable in the year of the sale, regardless of whether the taxes and special assessments are delinquent;

(3) all penalties which are due on the delinquencies;

(4) the amount prescribed by section 2(b)(3)(D) of this chapter reflecting the costs incurred by the county due to the sale;

(5) any unpaid costs which are due under section 2(c) of this chapter from a prior tax sale; and

(6) other reasonable expenses of collection, including title search expenses, uniform commercial code expenses, and reasonable attorney's fees incurred by the date of the sale.

(f) For purposes of the sale, it is not necessary for the county treasurer to first attempt to collect the real property taxes or special assessments out of the personal property of the owner of the tract or real property.

(g) The county auditor shall serve as the clerk of the sale.

(h) Real property certified to the county auditor under section 1.5 of this chapter must be offered for sale in a different phase of the tax sale or on a different day of the tax sale than the phase or day during which other real property is offered for sale.

(i) The public auction required under subsection (e) may be conducted by electronic means, at the option of the county treasurer. The electronic sale must comply with the other statutory requirements of this section. If an electronic sale is conducted under this subsection, the county treasurer shall provide access to the electronic sale by providing computer terminals open to the public at a designated location. A county treasurer who elects to conduct an electronic sale may receive electronic payments and establish rules necessary to secure the payments in a timely fashion. The county treasurer may not add an additional cost of sale charge to a parcel for the purpose of conducting the electronic sale.

[Pre-1975 Property Tax Recodification Citations: 6-1-56-4; 6-1-56-5; 6-1-56-9 part.]

*Formerly: Acts 1975, P.L.47, SEC.1. As amended by Acts 1977, P.L.73, SEC.2; P.L.60-1986, SEC.5; P.L.88-1987, SEC.4; P.L.60-1988, SEC.11; P.L.83-1989, SEC.11; P.L.50-1990, SEC.9; P.L.68-1993, SEC.5; P.L.39-1994, SEC.9; P.L.139-2001, SEC.5; P.L.169-2006, SEC.21; P.L.89-2007, SEC.4; P.L.56-2012, SEC.4; P.L.5-2015, SEC.17; P.L.247-2015, SEC.16; P.L.251-2015, SEC.7.*

**IC 6-1.1-24-5.1 Ineligible purchasers; registration to bid**

Sec. 5.1. (a) This section applies to the following:

(1) A business association that:

- (A) has not obtained a certificate of authority from, or registered with, the secretary of state in accordance with the procedures described in IC 23, as applicable; or
- (B) has obtained a certificate of authority from, or registered with, the secretary of state in accordance with the procedures described in IC 23, as applicable, but is not in good standing in Indiana as determined by the secretary of state.

(2) A person who is an agent of a person described in this subsection.

(b) A person subject to this section may not purchase a tract offered for sale under section 5 or 6.1 of this chapter. However, this section does not prohibit a person from bidding on a tract that is owned by the person and offered for sale under section 5 of this chapter.

(c) A business entity that seeks to register to bid at a tax sale must provide a certificate of good standing or proof of registration in accordance with IC 5-23 from the secretary of state to the county treasurer.

*As added by P.L. 66-2014, SEC.9. Amended by P.L. 247-2015, SEC.17; P.L. 66-2021, SEC.1.*

### **IC 6-1.1-24-5.2 Repealed**

*As added by P.L. 124-1998, SEC.2. Repealed by P.L. 1-2002, SEC.172.*

### **IC 6-1.1-24-5.3 Persons barred from bidding on or purchasing tracts offered for sale**

Sec. 5.3. (a) This section applies to the following:

(1) A person who:

- (A) owns a fee interest, a life estate interest, or the equitable interest of a contract purchaser in an unsafe building or unsafe premises; and
- (B) is subject to an order issued under IC 36-7-9-5(a)(2), IC 36-7-9-5(a)(3), IC 36-7-9-5(a)(4), or IC 36-7-9-5(a)(5) regarding which the conditions set forth in IC 36-7-9-10(a)(1) through IC 36-7-9-10(a)(4) exist.

(2) A person who:

- (A) owns a fee interest, a life estate interest, or the equitable interest of a contract purchaser in an unsafe building or unsafe premises; and
- (B) is subject to an order issued under IC 36-7-9-5(a), other than an order issued under IC 36-7-9-5(a)(2), IC 36-7-9-5(a)(3), IC 36-7-9-5(a)(4), or IC 36-7-9-5(a)(5), regarding which the conditions set forth in IC 36-7-9-10(b)(1) through IC 36-7-9-10(b)(4) exist.

(3) A person who is the defendant in a court action brought under IC 36-7-9-18, IC 36-7-9-19, IC 36-7-9-20, IC 36-7-9-21, or IC 36-7-9-22 that has resulted in a judgment in favor of the plaintiff and the unsafe condition that caused the action to be brought has not been corrected.

(4) A person who has any of the following relationships to a person, partnership, corporation, or legal entity described in subdivision (1), (2), (3), or (5):

- (A) A partner of a partnership.
- (B) A member of a limited liability company.
- (C) An officer, director, or majority stockholder of a corporation.
- (D) The person who controls or directs the activities or has a majority ownership in a legal entity other than a partnership or corporation.

(5) A person who owes:

- (A) delinquent taxes;
- (B) special assessments;
- (C) penalties;
- (D) interest; or
- (E) costs directly attributable to a prior tax sale;

on a tract or an item of real property listed under section 1 of this chapter.

(6) A person who owns a fee interest, a life estate interest, or the equitable interest of a

contract purchaser in a vacant or abandoned structure subject to an enforcement order under IC 32-30-6, IC 32-30-7, IC 32-30-8, or IC 36-7-9, or a court order under IC 36-7-37.

(7) A person who is an agent of the person described in this subsection.

(8) A person who:

(A) is delinquent in the payment of any personal property taxes; or

(B) is subject to an existing personal property tax judgment;

under IC 6-1.1-22-9.

(b) A person subject to this section may not bid on or purchase a tract offered for sale under section 5 or 6.1 of this chapter. However, this section does not prohibit a person from bidding on a tract that is owned by the person and offered for sale under section 5 of this chapter.

(c) A business entity may not bid on or purchase a tract offered for sale under section 5 or 6.1 of this chapter if:

(1) a person subject to this section:

(A) formed the business entity;

(B) joined with another person or party to form the business entity; or

(C) joined the business entity as a proprietor, incorporator, partner, shareholder, director, employee, or member; or

(2) a person subject to this section:

(A) becomes an agent, employee, or board member of the business entity; or

(B) is not an attorney at law and represents the business entity in a legal matter.

*As added by P.L.98-2000, SEC.4. Amended by P.L.1-2002, SEC.24; P.L.169-2006, SEC.22; P.L.88-2009, SEC.1; P.L.247-2015, SEC.18; P.L.251-2015, SEC.8; P.L.149-2016, SEC.26; P.L.159-2020, SEC.45; P.L.66-2021, SEC.2.*

#### **IC 6-1.1-24-5.4 Foreign business associations**

Sec. 5.4. (a) This section applies to the following:

(1) A foreign business association that:

(A) has not obtained a certificate of authority from, or registered with, the secretary of state in accordance with the procedures described in IC 23, as applicable; or

(B) has obtained a certificate of authority from, or registered with, the secretary of state in accordance with the procedures described in IC 23, as applicable, but is not in good standing in Indiana as determined by the secretary of state.

(2) A person who is an agent of a person described in this subsection.

(b) As used in this section, "foreign business association" means a corporation, professional corporation, nonprofit corporation, limited liability company, partnership, or limited partnership that is organized under the laws of another state or another country.

(c) A person subject to this section may not purchase a tract offered for sale under section 5 or 6.1 of this chapter. However, this section does not prohibit a person from bidding on a tract that is owned by the person and offered for sale under section 5 of this chapter.

*As added by P.L.66-2014, SEC.10. Amended by P.L.66-2021, SEC.3.*

#### **IC 6-1.1-24-5.5 Repealed**

*As added by P.L.39-1994, SEC.10. Repealed by P.L.169-2006, SEC.83.*

#### **IC 6-1.1-24-5.6 Repealed**

*As added by P.L.124-1998, SEC.3. Amended by P.L.1-1999, SEC.10. Repealed by P.L.1-2002, SEC.172.*

#### **IC 6-1.1-24-5.7 Signed statement; forfeiture**

Sec. 5.7. (a) The county treasurer shall require each person who will be bidding at the tax sale to sign a statement in a form substantially similar to the following:

"Indiana law prohibits a person who owes delinquent taxes, special assessments, penalties, interest, or costs directly attributable to a prior tax sale of a tract or item of real property listed under IC 6-1.1-24-1 from bidding on or purchasing tracts or items of real property at a tax sale. I hereby affirm under the penalties for perjury that I do not owe delinquent taxes, special assessments, penalties, interest, costs directly attributable to a prior tax sale, amounts from a final adjudication in favor of a political subdivision, any civil penalties imposed for the violation of a building code or county ordinance, or any civil penalties imposed by a county health department. I also affirm that I am not purchasing tracts or items of real property on behalf of or as an agent for a person who is prohibited from purchasing at a tax sale. Further, I hereby acknowledge that any successful bid I make in violation of this statement is subject to forfeiture. In the event of forfeiture, the amount by which my bid exceeds the minimum bid on the tract or item or real property under IC 6-1.1-24-5(e), if any, shall be applied to the delinquent taxes, special assessments, penalties, interest, costs, judgments, or civil penalties I owe, and a certificate will be issued to the county executive. I further acknowledge that a person who knowingly or intentionally provides false information on this affidavit commits perjury, a Level 6 felony."

(b) If a person purchases real property that the person was not eligible to purchase under section 5.1, 5.3, or 5.4 of this chapter, the sale of the real property is subject to forfeiture. If the county treasurer determines or is notified not more than forty-five (45) days after the date of the sale that the sale of the real property should be forfeited, the county treasurer shall:

- (1) not more than five (5) days after the county treasurer is notified, notify the person in writing by first class mail that the sale is subject to forfeiture if the person does not pay the amounts the person owes within fifteen (15) days of the date the written notice is mailed;
- (2) if the person does not meet the conditions described in subdivision (1) within fifteen (15) days after the written notice is mailed, apply the surplus amount of the person's bid, if any, to the delinquent taxes, special assessments, penalties, and interest on the real property;
- (3) remit the amounts owed from a final adjudication or civil penalties in favor of a political subdivision to the political subdivision;
- (4) notify the county auditor that the sale has been forfeited; and
- (5) file with the county recorder a certification identifying the forfeited sale that includes:
  - (A) the date of the sale;
  - (B) the name of the buyer;
  - (C) the property identification number of the real property;
  - (D) the real property's legal description; and
  - (E) a statement that the sale has been forfeited and is null and void because the buyer was not eligible to purchase the real property.

Upon being notified that a sale has been forfeited, the county auditor shall issue a certificate to the county executive under section 6 of this chapter.

(c) A county treasurer may decline to forfeit a sale under this section because of inadvertence or mistake, lack of actual knowledge by the bidder, substantial harm to other parties with interests in the real property, or other substantial reasons. If the treasurer declines to forfeit a sale, the treasurer shall:

- (1) prepare a written statement explaining the reasons for declining to forfeit the sale;
- (2) retain the written statement as an official record; and
- (3) file with the county recorder a certification that includes:
  - (A) the date of the sale;
  - (B) the name of the buyer;
  - (C) the property identification number of the real property;
  - (D) the real property's legal description; and

(E) a statement that the sale has not been forfeited and is valid.

(d) If a sale is forfeited under this section and the tract or item of real property is redeemed from the sale, the county auditor shall deposit the amount of the redemption into the county general fund and notify the county executive of the redemption. Upon being notified of the redemption, the county executive shall surrender the certificate to the county auditor.

(e) If a county treasurer does not take action under subsection (b) within forty-five (45) days of the date the county treasurer determines or is notified that a sale should be forfeited, the person is deemed to be an eligible purchaser for that sale of that real property.

(f) If a tax deed is issued for real property under IC 6-1.1-25-4, this section cannot be invoked to invalidate, rescind, or set aside the tax deed.

*As added by P.L.66-2021, SEC.4.*

#### **IC 6-1.1-24-6 Lien by county; tax sale certificate**

Sec. 6. (a) When a tract or an item of real property is offered for sale under this chapter and an amount is not received equal to or in excess of the minimum sale price prescribed in section 5 of this chapter, the county executive acquires a lien in the amount of the minimum sale price. This lien attaches on the day on which the tract or item was offered for sale.

(b) When a county executive acquires a lien under this section, the county auditor shall issue a tax sale certificate to the county executive in the manner provided in section 9 of this chapter. The county auditor shall date the certificate the day that the county executive acquires the lien. When a county executive acquires a certificate under this section, the county executive has the same rights as a purchaser.

(c) When a lien is acquired by a county executive under this section, no money shall be paid by the county executive. However, each of the taxing units having an interest in the taxes on the tract shall be charged with the full amount of all delinquent taxes due them.

(d) Whenever a county executive acquires a lien under this section, the county auditor shall provide a list of the liens held by the county to the executive of a city or town who requests the list or post the list on the county's Internet web site not later than thirty (30) days after the tax sale.

[Pre-1975 Property Tax Recodification Citation: 6-1-56-6.]

*Formerly: Acts 1975, P.L.47, SEC.1. As amended by P.L.60-1988, SEC.12; P.L.50-1990, SEC.10; P.L.39-1994, SEC.11; P.L.170-2003, SEC.2; P.L.169-2006, SEC.23; P.L.89-2007, SEC.5; P.L.56-2012, SEC.5; P.L.203-2013, SEC.7; P.L.251-2015, SEC.9.*

#### **IC 6-1.1-24-6.1 Public sale by county executive of certificates of sale; notice**

Sec. 6.1. (a) The county executive may do the following:

(1) By resolution, identify properties concerning which the county executive desires to offer to the public the certificates of sale acquired by the county executive under section 6 of this chapter.

(2) Except as otherwise provided in subsection (c), in conformity with IC 5-3-1-4, publish:

(A) notice of the date, time, and place for a public sale; and

(B) a listing of parcels on which certificates will be offered by parcel number and minimum bid amount;

once each week for three (3) consecutive weeks, with the final advertisement being not less than thirty (30) days before the sale date. The expenses of the publication shall be paid out of the county general fund.

(3) Sell each certificate of sale covered by the resolution for a price that:

(A) is less than the minimum sale price prescribed by section 5 of this chapter; and

(B) includes any costs to the county directly attributable to the sale of the certificate of sale.

(b) Except as otherwise provided in subsection (c), notice of the list of properties prepared under subsection (a) and the date, time, and place for the public sale of the certificates of sale

shall be published in accordance with IC 5-3-1. The notice must:

- (1) include a description of the property by parcel number and common address;
- (2) specify that the county executive will accept bids for the certificates of sale for the price referred to in subsection (a)(3);
- (3) specify the minimum bid for each parcel;
- (4) include a statement that a person redeeming each tract or item of real property after the sale of the certificate must pay:
  - (A) the amount of the minimum bid under section 5 of this chapter for which the tract or item of real property was last offered for sale;
  - (B) ten percent (10%) of the amount for which the certificate is sold;
  - (C) the attorney's fees and costs of giving notice under IC 6-1.1-25-4.5;
  - (D) the costs of a title search or of examining and updating the abstract of title for the tract or item of real property;
  - (E) all taxes and special assessments on the tract or item of real property paid by the purchaser after the sale of the certificate plus interest at the rate of ten percent (10%) per annum on the amount of taxes and special assessments paid by the purchaser on the redeemed property;
  - (F) all costs of sale, advertising costs, and other expenses of the county directly attributable to the sale of certificates of sale; and
  - (G) all taxes or special assessments, or both, paid by the county treasurer under section 7(b) of this chapter; and
- (5) include a statement that, if the certificate is sold for an amount more than the minimum bid under section 5 of this chapter for which the tract or item of real property was last offered for sale and the property is not redeemed, the owner of record of the tract or item of real property who is divested of ownership at the time the tax deed is issued may have a right to the tax sale surplus.

(c) For properties identified under subsection (a) for which the certificates of sale are not sold when initially offered for sale under this section, the county executive may omit from the notice the descriptions of the tracts or items of real property under subsection (b)(1) and the associated minimum bids under subsection (b)(3) if:

- (1) the county executive includes in the notice a statement that descriptions of those tracts or items of real property are available on the Internet web site of the county government or the county government's contractor and the information may be obtained in an alternative form from the county executive upon request; and
- (2) the descriptions of those tracts or items of real property for which a certificate of sale is eligible for sale under this section are made available on the Internet web site of the county government or the county government's contractor and may be obtained from the county executive in an alternative form upon request in accordance with section 3.4 of this chapter.

*As added by P.L.170-2003, SEC.3. Amended by P.L.169-2006, SEC.24; P.L.89-2007, SEC.6; P.L.73-2010, SEC.2; P.L.56-2012, SEC.6; P.L.203-2013, SEC.8; P.L.251-2015, SEC.10; P.L.187-2016, SEC.4; P.L.171-2018, SEC.6; P.L.66-2021, SEC.5.*

#### **IC 6-1.1-24-6.2      Transfer of property to the city or town in which the property is located**

Sec. 6.2. (a) This section applies to real property located within the municipal boundaries of a city or town.

(b) Before:

- (1) the transfer of real property under section 6.7 of this chapter;
- (2) the sale of real property under section 6.8 of this chapter;
- (3) the transfer of real property under section 6.9 of this chapter; or
- (4) the assignment of a tax sale certificate under section 17 of this chapter;

the county executive of the county in which the real property is located shall notify the

executive of the city or town in which the real property is located of the opportunity to accept a transfer of the property to the city or town as negotiated between the city or town and the county.

(c) After receiving notice from a county executive under subsection (b), the executive of the city or town shall respond to the notice not later than twenty (20) days after the executive receives the notice.

*As added by P.L.203-2013, SEC.9. Amended by P.L.251-2015, SEC.11.*

#### **IC 6-1.1-24-6.3 Conditions of sale of certificates of sale**

Sec. 6.3. (a) The sale of certificates of sale under section 6.1 of this chapter must be held at the time and place stated in the notice of sale.

(b) A certificate of sale may not be sold under section 6.1 of this chapter if the following are paid before the time of sale:

(1) All the delinquent taxes, penalties, and special assessments on the tract or an item of real property.

(2) The amount prescribed by section 2(b)(3)(D) of this chapter, reflecting the costs incurred by the county due to the sale.

(c) The county executive shall sell the certificate of sale, subject to the right of redemption, to the highest bidder at public auction. The public auction may be conducted as an electronic sale in conformity with section 5(i) of this chapter.

(d) The county auditor shall serve as the clerk of the sale.

*As added by P.L.170-2003, SEC.4. Amended by P.L.169-2006, SEC.25; P.L.89-2007, SEC.7; P.L.56-2012, SEC.7; P.L.247-2015, SEC.19; P.L.251-2015, SEC.12.*

#### **IC 6-1.1-24-6.4 Distribution of proceeds of sale of certificates of sale; tax sale surplus fund; county auditor duty on assignment of certificate**

Sec. 6.4. (a) When a certificate of sale is sold under section 6.1 of this chapter, the purchaser at the sale shall immediately pay the amount of the bid to the county treasurer. The county treasurer shall apply the payment in the following manner:

(1) First, to the taxes, special assessments, penalties, and costs described in section 5(e) of this chapter.

(2) Second, to other delinquent property taxes in the manner provided in IC 6-1.1-23-5(b).

(3) Third, to a separate "tax sale surplus fund".

(b) For any tract or item of real property for which a tax sale certificate is sold under section 6.1 of this chapter, if taxes or special assessments, or both, become due on the tract or item of real property during the period of redemption specified under IC 6-1.1-25-4, the county treasurer may pay the taxes or special assessments, or both, on the tract or item of real property from the tax sale surplus held in the name of the taxpayer, if any, after the taxes or special assessments become due.

(c) The:

(1) owner of record of the real property at the time the tax deed is issued who is divested of ownership by the issuance of a tax deed; or

(2) purchaser of the certificate or the purchaser's assignee, upon redemption of the tract or item of real property;

may file a verified claim for money that is deposited in the tax sale surplus fund. If the claim is approved by the county auditor and the county treasurer, the county auditor shall issue a warrant to the claimant for the amount due.

(d) Unless the redemption period specified under IC 6-1.1-25 has been extended under federal bankruptcy law, an amount deposited in the tax sale surplus fund shall be transferred by the county auditor to the county general fund and may not be disbursed under subsection (c) if it is claimed more than three (3) years after the date of its receipt.

(e) Upon the assignment of the certificate of sale to the purchaser, the county auditor shall

indicate on the certificate the amount for which the certificate of sale was sold.  
*As added by P.L.170-2003, SEC.5. Amended by P.L.56-2012, SEC.8; P.L.251-2015, SEC.13.*

**IC 6-1.1-24-6.5 Repealed**

*As added by P.L.87-1987, SEC.7. Amended by P.L.83-1989, SEC.12; P.L.31-1994, SEC.5; P.L.39-1994, SEC.12; P.L.2-1995, SEC.26. Repealed by P.L.169-2006, SEC.83.*

**IC 6-1.1-24-6.6 Repealed**

*As added by P.L.124-1998, SEC.4. Amended by P.L.1-1999, SEC.11. Repealed by P.L.1-2002, SEC.172.*

**IC 6-1.1-24-6.7 Transfer of property to a nonprofit entity**

Sec. 6.7. (a) For purposes of this section, in a county containing a consolidated city "county executive" refers to the board of commissioners of the county as provided in IC 36-3-3-10.

(b) A county executive may transfer to a nonprofit entity:

- (1) property under this section; or
- (2) a tax sale certificate under section 17 of this chapter.

(c) As used in this section, "nonprofit entity" means an organization exempt from federal income taxation under 26 U.S.C. 501(c)(3).

(d) The county executive may:

- (1) by resolution, identify the property described under section 6 of this chapter that the county executive desires to transfer to nonprofit entities for use for the public good; and
- (2) set a date, time, and place for a public hearing to consider the transfer of the property to nonprofit entities.

(e) Except as otherwise provided in subsection (f), notice of the property identified under subsection (d) and the date, time, and place for the hearing on the proposed transfer of the property on the list shall be published in accordance with IC 5-3-1. The notice must include a description of the property by:

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

The notice must specify that the county executive will accept applications submitted by nonprofit entities as provided in subsection (h) and hear any opposition to a proposed transfer.

(f) For properties or tax sale certificates that are not transferred when initially identified for transfer under this section, the county executive may omit from the notice the descriptions of the properties identified under subsection (d) if:

- (1) the county executive includes in the notice a statement that descriptions of those tracts or items of real property are available on the Internet web site of the county government or the county government's contractor and the information may be obtained in an alternative form from the county executive upon request; and
- (2) the descriptions of those tracts or items of real property eligible for transfer under this section are made available on the Internet web site of the county government or the county government's contractor and may be obtained from the county executive in an alternative form upon request in accordance with section 3.4 of this chapter.

(g) After the hearing set under subsection (d), the county executive shall by resolution make a final determination concerning:

- (1) the properties that are to be transferred to a nonprofit entity;
- (2) the nonprofit entity to which each property is to be transferred; and
- (3) the terms and conditions of the transfer.

(h) To be eligible to receive property under this section, a nonprofit entity must file an application with the county executive. The application must state the property that the nonprofit entity desires to acquire, the use to be made of the property, and the time period

anticipated for implementation of the use. The application must be accompanied by documentation verifying the nonprofit status of the entity and be signed by an officer of the nonprofit entity. If more than one (1) application for a single property is filed, the county executive shall determine which application is to be accepted based on the benefit to be provided to the public and the neighborhood and the suitability of the stated use for the property and the surrounding area.

(i) After the hearing set under subsection (d) and the final determination of properties to be transferred under subsection (g), the county executive, on behalf of the county, shall cause all delinquent taxes, special assessments, penalties, interest, and costs of sale to be removed from the tax duplicate and the nonprofit entity is entitled to a tax deed prepared by the county auditor, if the conditions of IC 6-1.1-25-4.5 and IC 6-1.1-25-4.6 are satisfied. The deed shall provide for:

- (1) the use to be made of the property;
- (2) the time within which the use must be implemented and maintained;
- (3) any other terms and conditions that are established by the county executive; and
- (4) the reversion of the property to the county executive if the grantee nonprofit entity fails to comply with the terms and conditions.

If the grantee nonprofit entity fails to comply with the terms and conditions of the transfer and title to the property reverts to the county executive, the property may be retained by the county executive or disposed of under any of the provisions of this chapter or IC 6-1.1-25, or both.

*As added by P.L.39-1994, SEC.13. Amended by P.L.169-2006, SEC.26; P.L.1-2007, SEC.49; P.L.203-2013, SEC.10; P.L.251-2015, SEC.14; P.L.187-2016, SEC.5.*

#### **IC 6-1.1-24-6.8      Transfer of parcels and certificates of sale to adjacent homeowners**

Sec. 6.8. (a) For purposes of this section, in a county containing a consolidated city "county executive" refers to the board of commissioners of the county as provided in IC 36-3-3-10.

(b) As used in this section, "vacant parcel" refers to a parcel that satisfies the following:

- (1) A lien has been acquired on the parcel under section 6(a) of this chapter.
- (2) If the parcel is improved on the date the certificate of sale for the parcel or the vacant parcel is offered for sale under this chapter, the following apply:
  - (A) One (1) or more of the following are located on the parcel:
    - (i) A structure that may be lawfully occupied for residential use.
    - (ii) A structure used in conjunction with a structure that may be lawfully occupied for residential use.
  - (B) The parcel is:
    - (i) on the list of vacant or abandoned properties designated under section 1.5 of this chapter; or
    - (ii) not occupied by a tenant or a person having a substantial property interest of public record in the parcel.

(3) On the date the certificate of sale for the parcel or the vacant parcel is offered for sale under this chapter, the parcel is contiguous to one (1) or more parcels that satisfy the following:

- (A) One (1) or more of the following are located on the contiguous parcel:
  - (i) A structure occupied for residential use.
  - (ii) A structure used in conjunction with a structure occupied for residential use.
- (B) The contiguous parcel is eligible for the standard deduction under IC 6-1.1-12-37.

(c) A county legislative body may adopt an ordinance authorizing the sale of vacant parcels and certificates of sale for vacant parcels in the county under this section. The ordinance may establish criteria for the identification of vacant parcels and certificates of sale for vacant parcels to be offered for sale under this section. The criteria may include the following:

- (1) Limitations on the use of the parcel under local zoning and land use requirements.
- (2) If the parcel is unimproved, the minimum parcel area sufficient for construction of improvements.
- (3) Any other factor considered appropriate by the county legislative body.

In a county containing a consolidated city, the county legislative body may adopt an ordinance under this subsection only upon recommendation by the board of commissioners provided in IC 36-3-3-10.

(d) If the county legislative body adopts an ordinance under subsection (c), the county executive shall for each sale under this section:

- (1) by resolution, and subject to the criteria adopted by the county legislative body under subsection (c), identify each vacant parcel for which the county executive desires to sell the vacant parcel or the certificate of sale for the vacant parcel under this section; and
- (2) subject to subsection (e), give written notice to the owner of record of each parcel referred to in subsection (b)(3) that is contiguous to the vacant parcel.

(e) The notice under subsection (d)(2) with respect to each vacant parcel must include at least the following:

- (1) A description of the vacant parcel by:
  - (A) legal description; and
  - (B) parcel number or street address, or both.
- (2) Notice that the county executive will accept written applications from owners of parcels described in subsection (b)(3) as provided in subsection (f).
- (3) Notice of the deadline for applications referred to in subdivision (2) and of the information to be included in the applications.
- (4) Notice that the vacant parcel or certificate of sale for the vacant parcel will be sold to the successful applicant for:
  - (A) one dollar (\$1); plus
  - (B) the amounts described in section 5(e)(4) through 5(e)(6) of this chapter.

(f) To be eligible to purchase a vacant parcel or the certificate of sale for a vacant parcel under this section, the owner of a contiguous parcel referred to in subsection (b)(3) must file a written application with the county executive. The application must:

- (1) identify the vacant parcel or certificate of sale that the applicant desires to purchase; and
- (2) include any other information required by the county executive.

(g) If more than one (1) application to purchase a single vacant parcel or the certificate of sale for a single vacant parcel is filed with the county executive, the county executive shall conduct a drawing between or among the applicants in which each applicant has an equal chance to be selected as the transferee of the vacant parcel or certificate of sale for the vacant parcel.

(h) The county executive shall by resolution make a final determination concerning the vacant parcels or certificates of sale for vacant parcels that are to be sold under this section.

(i) After the final determination of the vacant parcels and certificates of sale for vacant parcels to be sold under subsection (h), the county executive shall:

- (1) on behalf of the county, cause all delinquent taxes, special assessments, penalties, and interest with respect to the vacant parcels to be removed from the tax duplicate; and
- (2) give notice of the final determination to:
  - (A) the successful applicant;
  - (B) the county auditor; and
  - (C) the township assessor, or the county assessor if there is no township assessor for the township.

(j) Upon receipt of notice under subsection (i)(2):

- (1) the county auditor shall:
  - (A) collect the purchase price from each successful applicant; and
  - (B) subject to subsection (k), prepare a tax deed transferring each vacant parcel to the

successful applicant, if the conditions of IC 6-1.1-25-4.5 and IC 6-1.1-25-4.6 are satisfied; and

(2) if the vacant parcel is unimproved, the township assessor or county assessor shall consolidate each unimproved parcel sold and the contiguous parcel owned by the successful applicant into a single parcel.

(k) For a deed issued under subsection (j)(1)(B) before July 1, 2013, a county auditor shall include in the deed prepared under subsection (j)(1)(B) reference to the exemption under subsection (l).

(l) This subsection applies only to a vacant parcel consolidated with a successful applicant's contiguous parcel under this section before July 1, 2013. Subject to subsection (m), each consolidated parcel to which this subsection applies is exempt from property taxation for the period beginning on the assessment date that next succeeds the consolidation in the amount of the assessed value at the time of consolidation of the vacant parcel that was subject to the consolidation.

(m) This subsection applies only to a vacant parcel consolidated with a successful applicant's contiguous parcel under this section before July 1, 2013. The exemption under subsection (l) is terminated as of the assessment date that next succeeds the earlier of the following:

(1) Five (5) years after the transfer of title to the successful applicant.

(2) The first transfer of title to the consolidated parcel that occurs after the consolidation.

(n) If a tax deed is issued for an improved vacant parcel after June 30, 2013, under this section or under IC 6-1.1-25-4.6 following the purchase of a certificate of sale under this section, the successful applicant may not sell the improved vacant parcel until after the first anniversary of the date on which the tax deed for the improved vacant parcel is issued to the successful applicant.

*As added by P.L.98-2010, SEC.2. Amended by P.L.118-2013, SEC.6; P.L.203-2013, SEC.11; P.L.5-2015, SEC.18; P.L.247-2015, SEC.20; P.L.251-2015, SEC.15.*

#### **IC 6-1.1-24-6.9      Transfer of property to a person able to repair and maintain the property**

Sec. 6.9. (a) For purposes of this section, in a county having a consolidated city, "county executive" refers to the board of commissioners of the county as provided in IC 36-3-3-10.

(b) The county executive may:

(1) by resolution, identify the property described in section 6 of this chapter that the county executive desires to transfer to a person able to satisfactorily repair and maintain the property, if repair and maintenance of the property are in the public interest; and

(2) set a date, time, and place for a public hearing to consider the transfer of the property.

(c) Notice of the property identified under subsection (b) and the date, time, and place for the hearing on the proposed transfer of the property shall be published in accordance with IC 5-3-1. The notice must include a description of the property by:

(1) legal description; and

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

The notice must specify that the county executive will accept applications submitted by persons able to satisfactorily repair and maintain the property as provided in subsection (f) and hear any opposition to a proposed transfer.

(d) For properties that are not transferred when initially identified for transfer under this section, the county executive may omit from the notice the descriptions of the properties identified under subsection (b) if:

(1) the county executive includes in the notice a statement that descriptions of those tracts or items of real property are available on the Internet web site of the county government or the county government's contractor and the information may be obtained in an alternative form from the county executive upon request; and

(2) the descriptions of those tracts or items of real property eligible for transfer under this section are made available on the Internet web site of the county government or the county government's contractor and may be obtained from the county executive in an alternative form upon request in accordance with section 3.4 of this chapter.

(e) After the hearing set under subsection (b), the county executive shall by resolution make a final determination concerning:

- (1) the properties that are to be transferred;
- (2) the person to which each property is to be transferred; and
- (3) the terms and conditions of the transfer.

(f) To be eligible to receive a property under this section, a person must file an application with the county executive. The application must identify the property that the person desires to acquire, the use to be made of the property, and the time anticipated for implementation of the use. The application must be accompanied by documentation demonstrating the person's ability to satisfactorily repair and maintain the property, including evidence of the person's:

- (1) ability to repair and maintain the property personally, if applicable;
- (2) financial resources, if the services of a contractor may be required to satisfactorily repair or maintain the property; and
- (3) previous experience in repairing or maintaining property, if applicable.

The application must be signed by the person. If more than one (1) application for a single property is filed, the county executive shall determine which application is to be accepted based on the benefit to be provided to the public and the neighborhood, the suitability of the stated use for the property and the surrounding area, and the likelihood that the person will satisfactorily repair and maintain the property. The county executive may require the person to pay a reasonable deposit or post a performance bond to be forfeited if the person does not satisfactorily repair and maintain the property.

(g) After the hearing set under subsection (b) and the final determination of the properties to be transferred under subsection (e), the county executive, on behalf of the county, shall cause all delinquent taxes, special assessments, penalties, interest, and costs of sale to be removed from the tax duplicate and the person is entitled to a tax deed if the conditions of IC 6-1.1-25-4.5 and IC 6-1.1-25-4.6 are satisfied. The deed must provide for:

- (1) the use to be made of the property;
- (2) the time within which the use must be implemented and maintained;
- (3) any other terms and conditions that are established by the county executive;
- (4) the reversion of the property to the county executive if the grantee fails to comply with the terms and conditions; and
- (5) the forfeiture of any bond or deposit to the county executive if the grantee fails to comply with the terms and conditions.

If the grantee fails to comply with the terms and conditions of the transfer and title to the property reverts to the county executive, the property may be retained by the county executive or disposed of under any of the provisions of this chapter or IC 6-1.1-25, or both. *As added by P.L.203-2013, SEC.12. Amended by P.L.187-2016, SEC.6.*

**IC 6-1.1-24-7            Payment of sale price; application of payment; tax sale surplus fund; claims procedure; fund transfers; invalidity of sale**

Sec. 7. (a) When real property is sold under this chapter, the purchaser at the sale shall immediately pay the amount of the bid to the county treasurer. The county treasurer shall apply the payment in the following manner:

- (1) First, to the taxes, special assessments, penalties, and costs described in section 5(e) of this chapter.
- (2) Second, to other delinquent property taxes in the manner provided in IC 6-1.1-23-5(b).
- (3) Third, to a separate "tax sale surplus fund".

(b) A county treasurer shall pay taxes or special assessments, or both, as follows:

(1) For any tract or item of real property located in a county containing a consolidated city for which a tax sale certificate is sold under this chapter, if taxes or special assessments, or both, become due on the tract or item of real property during the period of redemption specified under IC 6-1.1-25-4, the county treasurer may pay the taxes or special assessments, or both, on the tract or item of real property from the tax sale surplus held in the name of the taxpayer, if any, after the taxes or special assessments become due.

(2) For any tract or item of real property not located in a county containing a consolidated city for which a tax sale certificate is sold under this chapter, if taxes or special assessments, or both, accrue on the tract or item of real property through and including the year in which the owner of record is divested of title to the real property, the county treasurer shall pay all taxes or special assessments, or both, on the tract or item of real property from the tax sale surplus held in the name of the taxpayer, if any, after the tax bills are mailed. The county auditor must freeze the tax sale surplus until all payments required under this subdivision are paid.

(c) The:

(1) owner of record of the real property at the time the real property was certified for sale under this chapter and before the issuance of a tax deed; or

(2) tax sale purchaser or purchaser's assignee, upon redemption of the tract or item of real property;

may file a verified claim for money which is deposited in the tax sale surplus fund. If the claim is approved by the county auditor and the county treasurer, the county auditor shall issue a warrant to the claimant for the amount due.

(d) If the person who claims money deposited in the tax sale surplus fund under subsection (c) is:

(1) a person who has a contract or agreement described under section 7.5 of this chapter with a person described in subsection (c)(1); or

(2) a person who acts as an executor, attorney-in-fact, or legal guardian of a person described in subsection (c)(1);

the county auditor may issue a warrant to the person only as directed by the court having jurisdiction over the tax sale of the parcel for which the surplus claim is made.

(e) A court may direct the issuance of a warrant only:

(1) on petition by the claimant;

(2) within three (3) years after the date of sale of the parcel in the tax sale; and

(3) in the case of a petitioner to whom subsection (d)(1) applies, if the petitioner has satisfied the requirements of section 7.5 of this chapter.

(f) Unless the redemption period specified under IC 6-1.1-25 has been extended under federal bankruptcy law, an amount deposited in the tax sale surplus fund shall be transferred by the county auditor to the county general fund and may not be disbursed under subsection (c) if it is not claimed within the three (3) year period after the date of its receipt.

(g) If an amount applied to taxes under this section is later paid out of the county general fund to the purchaser or the purchaser's successor due to the invalidity of the sale, all the taxes shall be reinstated and recharged to the tax duplicate and collected in the same manner as if the property had not been offered for sale.

(h) When a refund is made to any purchaser or purchaser's successor by reason of the invalidity of a sale, the county auditor shall, at the December settlement immediately following the refund, deduct the amount of the refund from the gross collections in the taxing district in which the land lies and shall pay that amount into the county general fund.

[Pre-1975 Property Tax Recodification Citation: 6-1-56-7.]

*Formerly: Acts 1975, P.L.47, SEC.1. As amended by P.L.50-1990, SEC.11; P.L.88-1995, SEC.2; P.L.56-1996, SEC.5; P.L.139-2001, SEC.6; P.L.1-2003, SEC.28; P.L.97-2004, SEC.22; P.L.73-2010, SEC.3; P.L.56-2012, SEC.9; P.L.251-2015, SEC.16; P.L.187-2016,*

*SEC.7; P.L.85-2017, SEC.17; P.L.66-2021, SEC.6.*

**IC 6-1.1-24-7.5      Limitations on agreements for recovery of money deposited in the tax sale surplus fund; enforcement by attorney general**

Sec. 7.5. (a) As used in this section, "property owner" refers to the owner of record of real property at the time the real property was certified for sale under this chapter and before issuance of the tax deed.

(b) If a property owner enters into an agreement on or after May 1, 2010, that has the primary purpose of paying compensation to locate, deliver, recover, or assist in the recovery of money deposited in the tax sale surplus fund under section 7(a)(3) of this chapter with respect to real property as a result of a tax sale, the agreement is valid only if the agreement:

- (1) requires payment of compensation of not more than ten percent (10%) of the amount collected from the tax sale surplus fund with respect to the real property, unless the amount collected is fifty dollars (\$50) or less;
- (2) is in writing;
- (3) is signed by the property owner; and
- (4) clearly sets forth:
  - (A) the amount deposited in the tax sale surplus fund under section 7(a)(3) of this chapter with respect to the real property; and
  - (B) the value of the property owner's share of the amount collected from the tax sale surplus fund with respect to the real property after the compensation is deducted.

(c) The attorney general and the attorney general's homeowner protection unit established under IC 4-6-12 shall enforce this section.

(d) The attorney general may maintain an action in a court with jurisdiction to enforce this section. A court in which an action is brought to enforce this section may do the following:

- (1) Issue an injunction.
- (2) Order restitution to an owner aggrieved by a violation of this section.
- (3) Order a person that violates this section to reimburse the state for the reasonable costs of the attorney general's investigation and prosecution of the violation.
- (4) Impose a civil penalty, in an amount determined by the court, on a person that violates this section.

*As added by P.L.73-2010, SEC.4. Amended by P.L.187-2016, SEC.8.*

**IC 6-1.1-24-8      Failure to pay bid; effect**

Sec. 8. When one who purchases real property at a tax sale fails to pay the bid, the real property shall again be offered for sale. A purchaser who fails to pay the bid shall pay a civil penalty of twenty-five percent (25%) of the amount of the bid. The county prosecuting attorney shall initiate an action in the name of the state treasurer to recover the civil penalty. Amounts collected under this section shall be deposited in the county general fund.

[Pre-1975 Property Tax Recodification Citation: 6-1-56-8.]  
*Formerly: Acts 1975, P.L.47, SEC.1. As amended by P.L.139-2001, SEC.7; P.L.89-2007, SEC.8.*

**IC 6-1.1-24-9      Certificate of sale; contents; purchaser's lien; assignments**

Sec. 9. (a) Immediately after a tax sale purchaser pays the bid, as evidenced by the receipt of the county treasurer, or immediately after the county acquires a lien under section 6 of this chapter, the county auditor shall deliver a certificate of sale to the purchaser or to the county or to the city. The certificate shall be signed by the auditor and registered in the auditor's office. The certificate shall contain:

- (1) a description of real property that corresponds to the description used on the notice of sale;
- (2) the name of:
  - (A) the owner of record at the time of the sale of real property with a single owner; or

- (B) at least one (1) of the owners of real property with multiple owners;
- (3) the mailing address of the owner of the real property sold as indicated in the records of the county auditor;
- (4) the name of the purchaser;
- (5) the date of sale;
- (6) the amount for which the real property was sold;
- (7) the amount of the minimum bid for which the tract or real property was offered at the time of sale as required by section 5 of this chapter;
- (8) the date when the period of redemption specified in IC 6-1.1-25-4 will expire;
- (9) the court cause number under which judgment was obtained; and
- (10) the street address, if any, or common description of the real property.

(b) When a certificate of sale is issued under this section, the purchaser acquires a lien against the real property for the entire amount paid. The lien of the purchaser is superior to all liens against the real property which exist at the time the certificate is issued.

(c) A certificate of sale is assignable. A county legislative body may adopt an ordinance prohibiting the assignment of a certificate of sale acquired at a treasurer's sale (pursuant to section 5 of this chapter) or at a county executive's tax sale (pursuant to section 6.1 of this chapter) prior to the issuance of a tax deed for the real property by the county auditor. An assignment not prohibited by an ordinance adopted under this subsection is not valid unless it is acknowledged before an officer authorized to take acknowledgments of deeds, and registered in the office of the county auditor. When a certificate of sale is assigned, the assignee acquires the same rights and obligations that the original purchaser acquired.

(d) Subject to IC 36-1-11-8, the county executive may assign a certificate of sale held in the name of the county executive to any political subdivision. If an assignment is made under this subsection:

- (1) the period of redemption of the real property under IC 6-1.1-25 is one hundred twenty (120) days after the date of the assignment; and
- (2) notwithstanding IC 6-1.1-25-4.5(a) through IC 6-1.1-25-4.5(c), the assignee must transmit the notices required under IC 6-1.1-25-4.5 not later than ninety (90) days after the date of the assignment.

If the real property is not redeemed during the period of redemption, the assignee may petition the court for a tax deed under IC 6-1.1-25-4.6 not later than ninety (90) days after the expiration of the period of redemption.

[Pre-1975 Property Tax Recodification Citations: 6-1-56-10; 6-1-56-11.]

*Formerly: Acts 1975, P.L.47, SEC.1. As amended by P.L.88-1995, SEC.3; P.L.56-1996, SEC.6; P.L.124-1998, SEC.5; P.L.139-2001, SEC.8; P.L.1-2002, SEC.25; P.L.73-2010, SEC.5; P.L.251-2015, SEC.17; P.L.32-2017, SEC.1; P.L.66-2021, SEC.7.*

#### **IC 6-1.1-24-10      Guarantee by treasurer**

Sec. 10. (a) When a certificate of sale is issued under section 9 of this chapter, the county treasurer shall indorse upon, or attach to, the certificate of sale a written guarantee which is signed by the treasurer and which warrants:

- (1) that the taxes and special assessments upon the real property described in the certificate of sale are delinquent and were unpaid at the time of sale; and
- (2) that the real property is eligible for sale under this chapter.

(b) If the county treasurer, before the time of making the guarantee required by this section, received payment of the delinquent taxes or special assessments for which the real property was sold, the holder of the certificate is entitled to the amount due for an invalid sale under IC 6-1.1-25-10.

[Pre-1975 Property Tax Recodification Citation: 6-1-56-14.]

*Formerly: Acts 1975, P.L.47, SEC.1. As amended by P.L.139-2001, SEC.9.*

#### **IC 6-1.1-24-11      Certificate of sale as presumptive evidence**

Sec. 11. (a) A certificate of sale issued under section 9 of this chapter is presumptive evidence of:

- (1) the truth of the statements contained in the certificate;
- (2) the interest of the purchaser in the real property described in the certificate;
- (3) the regularity and validity of all proceedings related to the taxes or special assessments for which the real property was sold; and
- (4) the regularity and validity of all proceedings related to the sale of the real property.

(b) After two (2) years from the issuance of a certificate of sale, evidence may not be admitted in any court to rebut a presumption prescribed in subsection (a) of this section unless the certificate of sale was fraudulently procured. After four (4) years from the issuance of the certificate of sale, evidence may not under any circumstances be admitted in any court to rebut such a presumption.

[Pre-1975 Property Tax Recodification Citation: 6-1-56-12.]

*Formerly: Acts 1975, P.L.47, SEC.1.*

#### **IC 6-1.1-24-12 Priority of purchaser's lien at subsequent sale**

Sec. 12. Whenever real property is sold more than once under this chapter, the purchaser at the later sale acquires a first and prior lien on the real property as against the purchaser at the prior sale. The issuance of a certificate of sale, the execution and delivery of a deed for the real property to the purchaser at the prior sale, or the recording of such a deed does not affect the priority established in this section.

[Pre-1975 Property Tax Recodification Citation: 6-1-56-13.]

*Formerly: Acts 1975, P.L.47, SEC.1.*

#### **IC 6-1.1-24-13 Placement of costs on tax duplicate of unsold tract; execution of deed of unsold vacant and abandoned property to municipal or county executive**

Sec. 13. (a) Whenever:

- (1) a tract is offered for sale under this chapter; and
  - (2) no bid is received for the minimum sale price set under section 5 of this chapter;
- the county auditor shall prepare a certified statement of the actual costs incurred by the county described in section 2(b)(3)(D) of this chapter.

(b) The county auditor shall place the amount specified in the certified statement prepared under subsection (a) on the tax duplicate of the tract offered but not sold at the sale. The amount shall be collected as real property taxes are collected and paid into the county general fund.

(c) Whenever the minimum sale price is not received for a property that is on the list of abandoned or vacant property prepared under section 1.5 of this chapter, the executive of the county, city, or town that certified the property for the list may request that the county auditor execute and deliver a deed for the property to the executive. The request must be delivered to the county auditor within six (6) months after the date of sale. If it is an executive of a city or town that certified the property for the list prepared under section 1.5 of this chapter, and the executive does not deliver a request for a deed within six (6) months after the date of sale, the executive of the county may request that the county auditor execute and deliver a deed for the property to the county executive. The request must be delivered to the county auditor within nine (9) months after the date of sale.

*As added by P.L.60-1988, SEC.13. Amended by P.L.56-2012, SEC.10; P.L.247-2015, SEC.21.*

#### **IC 6-1.1-24-14 Duties regarding conduct of tax sale**

Sec. 14. Duties of a county treasurer or county auditor under this chapter that are the responsibility of the respective officer regarding the conduct of a tax sale may not be performed under contract or by a person or entity (except staff persons), unless consented to

in writing by the respective officers.  
*As added by P.L.88-1995, SEC.4.*

**IC 6-1.1-24-15      Repealed**

*As added by P.L.56-2012, SEC.11. Repealed by P.L.251-2015, SEC.18.*

**IC 6-1.1-24-16      Paddle fee**

Sec. 16. (a) The county fiscal body may adopt an ordinance requiring every person who wishes to participate in a tax sale as a bidder to pay a paddle fee.

(b) A paddle fee adopted under subsection (a) may not exceed:

(1) twenty-five dollars (\$25) for a person who:

(A) attends no more than one (1) tax sale in the county in any calendar year; and

(B) purchases no more than one (1) property or tax sale certificate; or

(2) one hundred dollars (\$100).

(c) A person may be required to pay the twenty-five dollar (\$25) paddle fee even if the person does not purchase a property or tax sale certificate.

(d) A person who purchases a one hundred dollar (\$100) paddle fee is permitted to participate as a bidder in as many tax sales as are offered in the county in the calendar year, and may purchase more than one (1) property or tax sale certificate.

(e) The treasurer shall deposit the paddle fee in the county general fund not later than thirty (30) days after the conclusion of the tax sale. The proceeds of the paddle fee may be used only to:

(1) defray the expenses of the tax sale; or

(2) reduce the number of vacant and abandoned houses, including rehabilitation, demolition, and foreclosure prevention and counseling.

*As added by P.L.66-2014, SEC.11.*

**IC 6-1.1-24-17      Assignment of a certificate of sale to a nonprofit entity**

Sec. 17. (a) For purposes of this section, in a county containing a consolidated city, "county executive" refers to the board of commissioners of the county as provided in IC 36-3-3-10.

(b) As used in this section, "nonprofit entity" means an organization exempt from federal income taxation under 26 U.S.C. 501(c)(3).

(c) The county executive may by resolution:

(1) identify tax sale certificates issued under section 6 of this chapter that the county executive desires to assign to one (1) or more nonprofit entities; and

(2) set a date, time, and place for a public hearing to consider the assignment of the tax sale certificates to the nonprofit entities.

(d) Except as otherwise provided in subsection (e), notice of the tax sale certificates identified under subsection (c) and the date, time, and place for the hearing on the proposed transfer of the tax sale certificates on the list shall be published in accordance with IC 5-3-1. The notice must include a description of the properties associated with the tax sale certificates being considered for assignment by:

(1) parcel number;

(2) legal description; and

(3) street address or other common description.

The notice must specify that the county executive will hear any opposition to the proposed assignments.

(e) For tax sale certificates that are not assigned when initially identified for assignment under this section, the county executive may omit from the notice the descriptions of the tax sale certificates and the properties associated with the tax sale certificates identified under subsection (c) if:

(1) the county executive includes in the notice a statement that the descriptions of those

tax sale certificates and the tracts or items of real property associated with the tax sale certificates are available on the Internet web site of the county government or the county government's contractor and the information may be obtained from the county executive in an alternative form upon request in accordance with section 3.4 of this chapter; and (2) the descriptions of those tax sale certificates and the tracts or items of real property associated with the tax sale certificates are made available on the Internet web site of the county government or the county government's contractor and may be obtained from the county executive in an alternative form upon request in accordance with section 3.4 of this chapter.

(f) After the hearing set under subsection (c), the county executive shall by resolution make a final determination concerning:

- (1) the tax sale certificates that are to be assigned to a nonprofit entity;
- (2) the nonprofit entity to which each tax sale certificate is to be assigned; and
- (3) the terms and conditions of the assignment.

(g) If a county executive assigns a tax sale certificate to a nonprofit entity under this section, the period of redemption of the real property under IC 6-1.1-25 expires one hundred twenty (120) days after the date of the assignment to the nonprofit entity. If a nonprofit entity takes assignment of a tax sale certificate under this section, the nonprofit entity acquires the same rights and obligations as a purchaser of a tax sale certificate under section 6.1 of this chapter.

*As added by P.L.251-2015, SEC.19. Amended by P.L.187-2016, SEC.9; P.L.85-2017, SEC.18.*