

IC 6-1.1-24

Chapter 24. Sale of Real Property When Taxes or Special Assessments Become Delinquent

IC 6-1.1-24-1

Delinquent list

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 (or county executive, in the case of property described in subdivision (2)) shall certify to the county auditor a list of real property on which any of the following exist:

(1) In the case of real property other than real property described in subdivision (2), any property taxes or special assessments certified to the county auditor for collection by the county treasurer from the prior year's spring installment or before are delinquent as determined under IC 6-1.1-37-10.

(2) In the case of real property for which a county executive has certified to the county auditor that the real property is:

(A) vacant; or

(B) abandoned;

any property taxes or special assessments from the prior year's fall installment or before that are delinquent as determined under IC 6-1.1-37-10. The county executive must make a certification under this subdivision not later than sixty-one (61) days before the earliest date on which application for judgment and order for sale may be made.

(3) Any unpaid costs are due under section 2(b) 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 a copy of the list described in subsection (b) to each mortgagee who requests from the county auditor by certified mail a copy of the list. Failure of the county auditor to mail the list under this subsection does not invalidate an otherwise valid sale.

(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.

IC 6-1.1-24-1.2

Removal of property from delinquency list

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 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 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 of this chapter. However a partial payment does not remove a tract or an item from the list certified under section 1 of this chapter unless the taxpayer complies with subsection (a) or (c) before the date of the tax sale.

(c) The county auditor in a county having a population of more than four hundred thousand (400,000) but less than seven hundred thousand (700,000) may remove a tract or an item of real property from the list certified under section 1 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 treasurer may remove the tract or item from the list certified under section 1 of this chapter if the arrangement described in subsection (c):

- (1) is in writing;
- (2) is signed by the taxpayer; and
- (3) requires the taxpayer to pay the delinquent taxes in full within one (1) year of the date the agreement is signed.

(e) If the taxpayer fails to make a payment under the arrangement described in subsection (c), 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 the tract or item of real property subject to a payment arrangement is within the jurisdiction of a:

- (1) city having a population of more than ninety thousand (90,000) but less than one hundred five thousand (105,000);
- (2) city having a population of more than thirty-two thousand (32,000) but less than thirty-two thousand eight hundred (32,800); or
- (3) city having a population of more than seventy-five thousand (75,000) but less than ninety thousand (90,000);

the county auditor shall notify the mayor of the city of the arrangement.

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.

IC 6-1.1-24-1.5

"County executive"; list of real property with delinquent taxes

Sec. 1.5. (a) As used in this chapter and IC 6-1.1-25, "county executive" means the following:

(1) In a county not containing a consolidated city, the county executive or the county executive's designee.

(2) In a county containing a consolidated city, the executive of the consolidated city.

(b) The county executive may designate the real property on the list prepared under section 4.5(b) of this chapter that is eligible for listing on the list prepared under subsection (c).

(c) The county executive shall prepare a list of properties designated under subsection (b) and certify the list to the county auditor no later than sixty-one (61) days prior to the earliest date on which application for judgment and order for sale may be made.

(d) Upon receiving the list described in subsection (c), the county auditor shall:

(1) prepare a list of the properties certified by the commission; and

(2) delete any property described in that list from the delinquent tax list prepared under section 1 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.

IC 6-1.1-24-1.9

"Substantial property interest of public record" defined

Sec. 1.9. As used in this chapter and IC 6-1.1-25, "substantial property interest of public record" means title to or interest in a tract possessed by a person and recorded in the office of a county recorder or available for public inspection in the office of a circuit court clerk no later than the hour and date the sale is scheduled to commence under this chapter. The term does not include a lien held by the state or a political subdivision.

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

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) 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 (b) 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 ten percent (10%) 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 ten percent (10%) 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 (d), a statement that tracts or items will be sold together.

(b) If within sixty (60) days before the date of the tax sale the county incurs costs set under subsection (a)(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.

(c) The amount of unpaid costs entered upon a tax duplicate under subsection (b) 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 (b) 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.

(d) 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.

(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.

IC 6-1.1-24-2.1

Repealed

(Repealed by P.L.83-1989, SEC.18.)

IC 6-1.1-24-2.2

Notice of property on alternate list

Sec. 2.2. Whenever a notice required under section 2 of this chapter includes real property on the list prepared under section 1(a)(2) or 1.5(d) of this chapter, the notice must also contain a statement that:

- (1) the property is on the alternate list prepared under section 1(a)(2) or 1.5(d) of this chapter;
- (2) if the property is not redeemed within one hundred twenty (120) days after the date of sale, the county auditor shall execute and deliver a deed for the property to the purchaser or purchaser's assignee; and
- (3) if the property is offered for sale and a bid is not received for at least the amount required under section 5 of this chapter,

the county auditor may execute and deliver a deed for the property to the county executive, subject to IC 6-1.1-25.
As added by P.L.87-1987, SEC.2. Amended by P.L.83-1989, SEC.4; P.L.169-2006, SEC.16.

IC 6-1.1-24-3

Notice of auction sale

Sec. 3. (a) When real property is eligible for sale under this chapter, the county auditor shall post a copy of the notice required by sections 2 and 2.2 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 sections 2 and 2.2 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.

(b) 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 sections 2 and 2.2 of this chapter by certified mail, return receipt requested, to any mortgagee who annually requests, by certified mail, a copy of the notice. However, the failure of the county auditor to mail this notice or its nondelivery does not affect the validity of the judgment and order.

(c) The notices mailed under this section and the advertisement published under section 4(b) of this chapter are considered sufficient notice of the intended application for judgment and of the sale of real property under the order of the court.

(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.

IC 6-1.1-24-3.5

Repealed

(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) 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, 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 records of the county auditor on the date that the tax sale list is

certified. In addition, the county auditor shall mail a duplicate notice to the owner of record, as described in subdivisions (1) and (2), by first class mail to the owners from whom the certified mail return receipt was not signed and returned. Additionally, the county auditor may determine that mailing a first class notice to or serving a notice on the property is a reasonable step to notify the owner, if the address of the owner is not the same address as the physical location of the property. If both notices are returned due to incorrect or insufficient addresses, the county auditor shall research the county auditor records to determine a more complete or accurate address. If a more complete or accurate address is found, the county auditor shall resend the notices to the address that is found in accordance with this section. Failure to obtain a more complete or accurate address does not invalidate an otherwise valid sale. 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(a)(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.

(b) In addition to the notice required under subsection (a) for real property on the list prepared under section 1(a)(2) or 1.5(d) of this chapter, the county auditor shall prepare and mail the notice required under section 2.2 of this chapter no later than forty-five (45) days after the county auditor receives the certified list from the county treasurer under section 1(a) of this chapter.

(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.

(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.

IC 6-1.1-24-4.1

Repealed

(Repealed by P.L.169-2006, SEC.83.)

IC 6-1.1-24-4.2

Repealed

(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, 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 no later than one hundred six (106) days prior to 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.

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(a)(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 to the owners on the foregoing
list, and publication made, as required by law.

County Auditor

Dated _____

(b) Application for judgment and order for sale 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 sections 2 and 2.2 of this chapter, the dates of publication required by section 3 of this chapter, and the affidavit and corrected list as provided in subsection (a).

(c) Any defense 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 a defense 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.

IC 6-1.1-24-4.7

Judgment and order of sale; defense; form of judgment and order; jurisdiction; official irregularities

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.

(b) Not later than seven (7) days before the advertised date of the tax sale, the court shall conduct a hearing. 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 any person filing a defense

to the application for judgment and order of sale.

(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).

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.

IC 6-1.1-24-5

Conduct of sale; parcels subject to sale; minimum sale price; sale of vacant or abandoned property; 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:

(1) be held at the times and place stated in the notice of sale; and

(2) not extend beyond one hundred seventy-one (171) days after the list containing the tract or item of real property is certified to the county auditor.

(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 2(a)(3)(D) of this chapter, 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 real property, subject to the right of redemption, to the highest bidder at public auction. However, 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(a)(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(b) 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(a)(2) 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.

(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.

IC 6-1.1-24-5.2

Repealed

(Repealed by P.L.1-2002, SEC.172.)

IC 6-1.1-24-5.3

Persons barred from purchasing tracts offered for sale; signed statement required; forfeiture

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 in the county in which a sale is held under this chapter; 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 in the county in which a sale is held under this chapter; 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 in the county in which a sale is held under this chapter 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 subdivisions (1), (2), or (3);

(A) A partner of a partnership.

(B) An officer or majority stockholder of a corporation.

(C) The person who directs the activities or has a majority ownership in a legal entity other than a partnership or corporation.

(5) A person who, in the county in which a sale is held under this chapter, 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.

(7) A person who is an agent of the 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) 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, from 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 in this county, any civil penalties imposed for the violation of a building code or ordinance of this county, or any civil penalties imposed by a health department in this county. 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 of my bid 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."

(d) If a person purchases a tract that the person was not eligible to purchase under this section, the sale of the property is subject to forfeiture. If the county treasurer determines or is notified not more than six (6) months after the date of the sale that the sale of the property should be forfeited, the county treasurer shall:

- (1) notify the person in writing that the sale is subject to forfeiture if the person does not pay the amounts that the person owes within thirty (30) days of the notice;
- (2) if the person does not pay the amounts that the person owes within thirty (30) days after the notice, apply the surplus amount of the person's bid to the person's delinquent taxes,

special assessments, penalties, and interest;

(3) remit the amounts owed from a final adjudication or civil penalties in favor of a political subdivision to the appropriate political subdivision; and

(4) notify the county auditor that the sale has been forfeited.

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.

(e) 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 tract or item of 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; and

(2) retain the written statement as an official record.

(f) 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.

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.

IC 6-1.1-24-5.5

Repealed

(Repealed by P.L.169-2006, SEC.83.)

IC 6-1.1-24-5.6

Repealed

(Repealed by P.L.1-2002, SEC.172.)

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(e) of this chapter, the county executive acquires a lien in the amount of the minimum sale price. This lien attaches on the day after the last date 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) This section shall apply to any tract or an item of real property offered for sale under this chapter in 2006, and an amount was not received equal to or in excess of the minimum sale price prescribed in section 5(e) of this chapter, if the county executive finds that the tract or item of real property meets the definition of a brownfield as set forth in IC 13-11-2-19.3.

(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.

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:

- (A) that are described in section 6.7(a) of this chapter; and
- (B) 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) 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(e) of this chapter; and
- (B) includes any costs to the county executive directly attributable to the sale of the certificate of sale.

(b) 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(e) 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; and

(F) all costs of sale, advertising costs, and other expenses of the county directly attributable to the sale of certificates of sale; and

(5) include a statement that, if the certificate is sold for an amount more than the minimum bid under section 5(e) 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.

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.

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 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 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(a)(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.

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 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) 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.

(c) 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 (b) if it is claimed more than three (3) years after the date of its receipt.

(d) 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.

IC 6-1.1-24-6.5

Repealed

(Repealed by P.L.169-2006, SEC.83.)

IC 6-1.1-24-6.6

Repealed

(Repealed by P.L.1-2002, SEC.172.)

IC 6-1.1-24-6.7

List of properties; proposed transfer of properties; hearing; resolution by county commissioners; receipt of property by nonprofit corporation; deeds

Sec. 6.7. (a) 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 a nonprofit corporation 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 a nonprofit corporation.

(b) Notice of the property identified under subsection (a) 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 corporations as provided in subsection (d) and hear any opposition to a proposed transfer.

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

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

(d) To be eligible to receive property under this section, a nonprofit corporation must file an application with the county executive. The application must state the property that the corporation 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 corporation and be signed by an officer of the corporation. 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.

(e) After the hearing set under subsection (a) and the final determination of properties to be transferred under subsection (c), 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 county auditor to prepare a deed transferring the property to the nonprofit corporation. 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 corporation fails to comply with the terms and conditions.

If the grantee nonprofit corporation 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 6-1.1-24, 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.

IC 6-1.1-24-6.8

Procedures for incorporating parcel not sold in tax sale into adjacent parcel; exemption

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 all the following:

- (1) A lien has been acquired on the parcel under section 6(a) of this chapter.

(2) The parcel is unimproved on the date the parcel is offered for sale under this chapter.

(3) The construction of a structure intended for residential use on the parcel is permitted by law.

(4) On the date the 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) The county legislative body may, by ordinance, establish criteria for the identification of 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) 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 tax sale:

(1) by resolution, identify each vacant parcel that the county executive desires to sell 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)(4) 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)(4) 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 will be sold to the successful applicant for one dollar (\$1).

(5) Notice of the exemption provisions of subsection (l).

(f) To be eligible to purchase a vacant parcel under this section, the owner of a contiguous parcel referred to in subsection (b)(4) must

file a written application with the county executive. The application must:

- (1) identify the vacant parcel 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 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.

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

(i) After the final determination of 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, interest, and costs of sale with respect to the vacant parcels to be removed from the tax duplicate;
- (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 deed transferring each vacant parcel to the successful applicant; and
- (2) the township assessor or county assessor shall consolidate each vacant parcel sold and the contiguous parcel owned by the successful applicant into a single parcel.

(k) The county auditor shall include in the deed prepared under subsection (j)(1)(B) reference to the exemption under subsection (l).

(l) Except as provided in subsection (m), each consolidated parcel referred to in subsection (j)(2) is entitled to an exemption from property taxation 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) 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.

As added by P.L.98-2010, SEC.2.

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); and
- (3) third, to a separate "tax sale surplus fund".

(b) 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) 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.

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

- (1) a person described in subsection (b)(1) who acquired the property from a delinquent taxpayer after the property was sold at a tax sale under this chapter; or
- (2) a person not described in subsection (b)(1), including a person who acts under a power of attorney executed by the person described in subsection (b)(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.

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

- (1) on petition by the claimant; and
- (2) within three (3) years after the date of sale of the parcel in the tax sale.

(e) 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 (b) if it is not claimed within the three (3) year period after the date of its receipt.

(f) 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.

(g) 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.

(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.

IC 6-1.1-24-7.5

Limitations on agreements for recovery of money deposited in the tax sale surplus fund

Sec. 7.5. (a) For purposes of this section, "property owner" refers to the owner of record of real property at the time the tax deed is issued and who is divested of ownership by the 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.

As added by P.L.73-2010, SEC.4.

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.

(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. However, an assignment is not valid unless it is endorsed on the certificate of sale, 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 during the life of the certificate. If an assignment is made under this subsection, 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.

(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.

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.

(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.

(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.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-24-13

Statement of actual costs incurred; placement on tax duplicate of tract not sold

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(e) of this chapter;
the county auditor shall prepare a certified statement of the actual costs incurred by the county described in section 2(a)(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.

As added by P.L.60-1988, SEC.13.

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.