

IC 6-1.1-25

Chapter 25. Redemption of and Tax Deeds for Real Property Sold for Delinquent Taxes and Special Assessments

IC 6-1.1-25-1

Time for redemption of property

Sec. 1. Any person may redeem the tract or real property:

- (1) sold; or
- (2) for which the certificate of sale is sold under IC 6-1.1-24; under IC 6-1.1-24 at any time before the expiration of the period of redemption specified in section 4 of this chapter by paying to the county treasurer the amount required for redemption under section 2 of this chapter.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.60-1988, SEC.14; P.L.139-2001, SEC.10; P.L.170-2003, SEC.6.

IC 6-1.1-25-2

Amount required for redemption

Sec. 2. (a) The total amount of money required for the redemption of real property equals:

- (1) the sum of the amounts prescribed in subsections (b) through (f); or
 - (2) the amount prescribed in subsection (g);
- reduced by any amounts held in the name of the taxpayer or the purchaser in the tax sale surplus fund.

(b) Except as provided in subsection (g), the total amount required for redemption includes:

- (1) one hundred ten percent (110%) of the minimum bid for which the tract or real property was offered at the time of sale, as required by IC 6-1.1-24-5, if the tract or item of real property is redeemed not more than six (6) months after the date of sale; or
- (2) one hundred fifteen percent (115%) of the minimum bid for which the tract or real property was offered at the time of sale, as required by IC 6-1.1-24-5, if: the tract or item of real property is redeemed more than six (6) months but not more than one (1) year after the date of sale.

(c) Except as provided in subsection (g), in addition to the amount required under subsection (b), the total amount required for redemption includes the amount by which the purchase price exceeds the minimum bid on the real property plus:

- (1) five percent (5%) per annum on the amount by which the purchase price exceeds the minimum bid on the property, if the date of sale occurs after June 30, 2014; or
- (2) ten percent (10%) per annum on the amount by which the purchase price exceeds the minimum bid on the property, if the date of sale occurs before July 1, 2014.

(d) Except as provided in subsection (g), in addition to the amount required under subsections (b) and (c), the total amount required for redemption includes all taxes and special assessments upon the

property paid by the purchaser after the sale plus:

- (1) five percent (5%) per annum on those taxes and special assessments, if the date of sale occurs after June 30, 2014; or
- (2) ten percent (10%) interest per annum on those taxes and special assessments, if the date of sale occurs before July 1, 2014.

(e) Except as provided in subsection (g), in addition to the amounts required under subsections (b), (c), and (d), the total amount required for redemption includes the following costs, if certified before redemption and not earlier than thirty (30) days after the date of sale of the property being redeemed by the payor to the county auditor on a form prescribed by the state board of accounts, that were incurred and paid by the purchaser, the purchaser's assignee, or the county, before redemption:

- (1) The attorney's fees and costs of giving notice under section 4.5 of this chapter.
- (2) The costs of a title search or of examining and updating the abstract of title for the tract or item of real property.

(f) The total amount required for redemption includes, in addition to the amounts required under subsections (b) and (e), all taxes, special assessments, interest, penalties, and fees on the property that accrued after the sale.

(g) With respect to a tract or item of real property redeemed under section 4(c) of this chapter, instead of the amounts stated in subsections (b) through (f), the total amount required for redemption is the amount determined under IC 6-1.1-24-6.1(b)(4).

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.89-1987, SEC.4; P.L.60-1988, SEC.15; P.L.50-1990, SEC.12; P.L.62-1991, SEC.2; P.L.39-1994, SEC.14; P.L.88-1995, SEC.5; P.L.56-1996, SEC.7; P.L.139-2001, SEC.11; P.L.170-2003, SEC.7; P.L.89-2007, SEC.9; P.L.56-2012, SEC.12; P.L.66-2014, SEC.12; P.L.94-2014, SEC.1.

IC 6-1.1-25-2.5

Petition to establish schedule of fees and costs; reimbursement

Sec. 2.5. (a) A county auditor may petition a court issuing judgments and orders for sale in the county under IC 6-1.1-24 to establish a schedule of reasonable and customary attorney's fees and costs that apply to a:

- (1) purchaser;
- (2) purchaser's assignee; or
- (3) purchaser of the certificate of sale under IC 6-1.1-24;

who submits a claim for reimbursement upon redemption.

(b) When a court provides a schedule as described in subsection (a), the county auditor may not reimburse attorney's fees and costs in an amount higher than the attorney's fees and costs provided in the schedule, except as provided in subsection (c).

(c) A:

- (1) purchaser;
- (2) purchaser's assignee; or

(3) purchaser of the certificate of sale under IC 6-1.1-24; may petition the court for a higher rate of reimbursement than the rate found on a schedule provided under subsection (a). The court shall grant the petition if the court finds that the claim is based on reasonable and customary attorney's fees and costs.

As added by P.L.88-1995, SEC.6. Amended by P.L.139-2001, SEC.12; P.L.170-2003, SEC.8.

IC 6-1.1-25-3

Redemption warrant

Sec. 3. (a) Except as provided in subsection (b), when real property is redeemed and the certificate of sale is surrendered to the county auditor, the auditor shall issue a warrant to the purchaser or purchaser's assignee in an amount equal to the amount received by the county treasurer for redemption.

(b) When real property sold under IC 6-1.1-24-6.1 is redeemed and the certificate of sale is surrendered to the county auditor, the auditor shall issue a warrant to the purchaser of the certificate of sale or the purchaser's assignee in an amount equal to:

(1) the amount received by the county treasurer for redemption; minus

(2) if the certificate of sale was sold for less than the minimum bid under IC 6-1.1-24-5, an amount equal to the difference between the minimum bid under IC 6-1.1-24-5 and the amount for which the certificate was sold.

(c) The county auditor shall indorse the certificate and preserve it as a public record. If a certificate of sale is lost and the auditor is satisfied that the certificate did exist, the county auditor may make payment in the manner provided in this section.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.139-2001, SEC.13; P.L.170-2003, SEC.9; P.L.169-2006, SEC.27; P.L.56-2012, SEC.13.

IC 6-1.1-25-4

Period for redemption; actions required on issuance of tax deed; estate granted by tax deed; limitations and exceptions

Sec. 4. (a) The period for redemption of real property sold under IC 6-1.1-24 except for IC 6-1.1-24-1.5 is:

(1) one (1) year after the date of sale; or

(2) one hundred twenty (120) days after the date of sale to a purchasing agency qualified under IC 36-7-17 or IC 36-7-17.1.

(b) Subject to subsection (1) and IC 6-1.1-24-9(d), the period for redemption of real property:

(1) on which the county executive acquires a lien under IC 6-1.1-24-6; and

(2) for which the certificate of sale is not sold under IC 6-1.1-24-6.1;

is one hundred twenty (120) days after the date the county executive acquires the lien under IC 6-1.1-24-6.

(c) The period for redemption of real property:

(1) on which the county executive acquires a lien under IC 6-1.1-24-6; and

(2) for which the certificate of sale is sold under IC 6-1.1-24; is one hundred twenty (120) days after the date of sale of the certificate of sale under IC 6-1.1-24.

(d) When a deed for real property is executed under this chapter, the county auditor shall cancel the certificate of sale and file the canceled certificate in the office of the county auditor. If real property that appears on the list prepared under IC 6-1.1-24-1.5 is offered for sale and an amount that is at least equal to the minimum sale price required under IC 6-1.1-24-5 is not received, the county auditor shall issue a deed to the real property, subject to this chapter.

(e) When a deed is issued to a county executive under this chapter, the taxes and special assessments for which the real property was offered for sale, and all subsequent taxes, special assessments, interest, penalties, and cost of sale shall be removed from the tax duplicate in the same manner that taxes are removed by certificate of error.

(f) A tax deed executed under this chapter vests in the grantee an estate in fee simple absolute, free and clear of all liens and encumbrances created or suffered before or after the tax sale except those liens granted priority under federal law and the lien of the state or a political subdivision for taxes and special assessments which accrue subsequent to the sale and which are not removed under subsection (e). However, subject to subsection (g), the estate is subject to:

(1) all easements, covenants, declarations, and other deed restrictions shown by public records;

(2) laws, ordinances, and regulations concerning governmental police powers, including zoning, building, land use, improvements on the land, land division, and environmental protection; and

(3) liens and encumbrances created or suffered by the grantee.

(g) A tax deed executed under this chapter for real property sold in a tax sale:

(1) does not operate to extinguish an easement recorded before the date of the tax sale in the office of the recorder of the county in which the real property is located, regardless of whether the easement was taxed under this article separately from the real property; and

(2) conveys title subject to all easements recorded before the date of the tax sale in the office of the recorder of the county in which the real property is located.

(h) A tax deed executed under this chapter is prima facie evidence of:

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

(2) the regularity of all proper proceedings; and

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

(i) A county auditor is not required to execute a deed to the county

executive under this chapter if the county executive determines that the property involved contains hazardous waste or another environmental hazard for which the cost of abatement or alleviation will exceed the fair market value of the property. The county executive may enter the property to conduct environmental investigations.

(j) If the county executive makes the determination under subsection (i) as to any interest in an oil or gas lease or separate mineral rights, the county treasurer shall certify all delinquent taxes, interest, penalties, and costs assessed under IC 6-1.1-24 to the clerk, following the procedures in IC 6-1.1-23-9. After the date of the county treasurer's certification, the certified amount is subject to collection as delinquent personal property taxes under IC 6-1.1-23. Notwithstanding IC 6-1.1-4-12.4 and IC 6-1.1-4-12.6, the assessed value of such an interest shall be zero (0) until production commences.

(k) When a deed is issued to a purchaser of a certificate of sale sold under IC 6-1.1-24-6.1, the county auditor shall, in the same manner that taxes are removed by certificate of error, remove from the tax duplicate the taxes, special assessments, interest, penalties, and costs remaining due as the difference between:

(1) the amount of:

(A) the last minimum bid under IC 6-1.1-24-5; plus

(B) any penalty associated with a delinquency that was not due until after the date of the sale under IC 6-1.1-24-5 but is due before the issuance of the certificate of sale, with respect to taxes included in the minimum bid that were not due at the time of the sale under IC 6-1.1-24-5; and

(2) the amount paid for the certificate of sale.

(l) If a tract or item of real property did not sell at a tax sale and the county treasurer and the owner of real property agree before the expiration of the period for redemption under subsection (b) to a mutually satisfactory arrangement for the payment of the entire amount required for redemption under section 2 of this chapter before the expiration of a period for redemption extended under this subsection:

(1) the county treasurer may extend the period for redemption; and

(2) except as provided in subsection (m), the extended period for redemption expires one (1) year after the date of the agreement.

(m) If the owner of real property fails to meet the terms of an agreement entered into with the county treasurer under subsection (l), the county treasurer may terminate the agreement after providing thirty (30) days written notice to the owner. If the county treasurer gives notice under this subsection, the extended period for redemption established under subsection (l) expires thirty (30) days after the date of the notice.

*(Formerly: Acts 1975, P.L.47, SEC.1; Acts 1975, P.L.195, SEC.6.)
As amended by Acts 1981, P.L.11, SEC.26; P.L.89-1987, SEC.5;*

P.L.87-1987, SEC.8; P.L.83-1989, SEC.13; P.L.61-1991, SEC.2; P.L.69-1993, SEC.2; P.L.31-1994, SEC.6; P.L.39-1994, SEC.15; P.L.2-1995, SEC.27; P.L.88-1995, SEC.7; P.L.89-1995, SEC.1; P.L.124-1998, SEC.6; P.L.139-2001, SEC.14; P.L.198-2001, SEC.60; P.L.1-2002, SEC.26; P.L.170-2003, SEC.10; P.L.169-2006, SEC.28; P.L.73-2010, SEC.6; P.L.98-2010, SEC.3; P.L.42-2011, SEC.12; P.L.56-2012, SEC.14; P.L.118-2013, SEC.7; P.L.66-2014, SEC.13; P.L.94-2014, SEC.2.

IC 6-1.1-25-4.1

Property containing hazardous waste or other environmental hazards; procedures to obtain title and eliminate hazardous conditions

Sec. 4.1. (a) If, as provided in section 4(i) of this chapter, the county auditor does not issue a deed to the county for property for which a certificate of sale has been issued to the county under IC 6-1.1-24-9 because the county executive determines that the property contains hazardous waste or another environmental hazard for which the cost of abatement or alleviation will exceed the fair market value of the property, the property may be transferred consistent with this section.

(b) A person who desires to obtain title to and eliminate the hazardous conditions of property containing hazardous waste or another environmental hazard for which a county holds a certificate of sale but to which a deed may not be issued to the county under section 4(i) of this chapter may file a petition with the county auditor seeking a waiver of the delinquent taxes, special assessments, interest, penalties, and costs assessed against the property and transfer of the title to the property to the petitioner. The petition must:

- (1) be on a form prescribed by the state board of accounts and approved by the department of local government finance;
- (2) state the amount of taxes, special assessments, penalties, and costs assessed against the property for which a waiver is sought;
- (3) describe the conditions existing on the property that have prevented the sale or the transfer of title to the county;
- (4) describe the plan of the petitioner for elimination of the hazardous condition on the property under IC 13-25-5 and the intended use of the property; and
- (5) be accompanied by a fee established by the county auditor for completion of a title search and processing.

(c) Upon receipt of a petition described in subsection (b), the county auditor shall review the petition to determine whether the petition is complete. If the petition is not complete, the county auditor shall return the petition to the petitioner and describe the defects in the petition. The petitioner may correct the defects and file the completed petition with the county auditor. Upon receipt of a completed petition, the county auditor shall forward a copy of the petition to:

- (1) the assessor of the township in which the property is

located, or the county assessor if there is no township assessor for the township;

- (2) the owner;
- (3) all persons who have, as of the date of the filing of the petition, a substantial interest of public record in the property;
- (4) the county property tax assessment board of appeals; and
- (5) the department of local government finance.

(d) Upon receipt of a petition described in subsection (b), the county property tax assessment board of appeals shall, at the county property tax assessment board of appeals' earliest opportunity, conduct a public hearing on the petition. The county property tax assessment board of appeals shall, by mail, give notice of the date, time, and place fixed for the hearing to:

- (1) the petitioner;
- (2) the owner;
- (3) all persons who have, as of the date the petition was filed, a substantial interest of public record in the property; and
- (4) the assessor of the township in which the property is located, or the county assessor if there is no township assessor for the township.

In addition, notice of the public hearing on the petition shall be published one (1) time at least ten (10) days before the hearing in a newspaper of countywide circulation and posted at the principal office of the county property tax assessment board of appeals, or at the building where the meeting is to be held.

(e) After the hearing and completion of any additional investigation of the property or of the petitioner that is considered necessary by the county property tax assessment board of appeals, the county board shall give notice, by mail, to the parties listed in subsection (d) of the county property tax assessment board of appeals' recommendation as to whether the petition should be granted. The county property tax assessment board of appeals shall forward to the department of local government finance a copy of the county property tax assessment board of appeals' recommendation and a copy of the documents submitted to or collected by the county property tax assessment board of appeals at the public hearing or during the course of the county board of appeals' investigation of the petition.

(f) Upon receipt by the department of local government finance of a recommendation by the county property tax assessment board of appeals, the department of local government finance shall review the petition and all other materials submitted by the county property tax assessment board of appeals and determine whether to grant the petition. Notice of the determination by the department of local government finance and the right to seek an appeal of the determination shall be given by mail to:

- (1) the petitioner;
- (2) the owner;
- (3) all persons who have, as of the date the petition was filed, a substantial interest of public record in the property;

(4) the assessor of the township in which the property is located, or the county assessor if there is no township assessor for the township; and

(5) the county property tax assessment board of appeals.

(g) Any person aggrieved by a determination of the department of local government finance under subsection (f) may file an appeal seeking additional review by the department of local government finance and a public hearing. In order to obtain a review under this subsection, the aggrieved person must file a petition for appeal with the county auditor in the county where the tract or item of real property is located not more than thirty (30) days after issuance of notice of the determination of the department of local government finance. The county auditor shall transmit the petition for appeal to the department of local government finance not more than ten (10) days after the petition is filed.

(h) Upon receipt by the department of local government finance of an appeal, the department of local government finance shall set a date, time, and place for a hearing. The department of local government finance shall give notice, by mail, of the date, time, and place fixed for the hearing to:

(1) the person filing the appeal;

(2) the petitioner;

(3) the owner;

(4) all persons who have, as of the date the petition was filed, a substantial interest of public record in the property;

(5) the assessor of the township in which the property is located, or the county assessor if there is no township assessor for the township; and

(6) the county property tax assessment board of appeals.

The department of local government finance shall give the notices at least ten (10) days before the day fixed for the hearing.

(i) After the hearing, the department of local government finance shall give the parties listed in subsection (h) notice by mail of the final determination of the department of local government finance.

(j) If the department of local government finance decides to:

(1) grant the petition submitted under subsection (b) after initial review of the petition under subsection (f) or after an appeal under subsection (h); and

(2) waive the taxes, special assessments, interest, penalties, and costs assessed against the property;

the department of local government finance shall issue to the county auditor an order directing the removal from the tax duplicate of the taxes, special assessments, interest, penalties, and costs for which the waiver is granted.

(k) After:

(1) at least thirty (30) days have passed since the issuance of a notice by the department of local government finance to the county property tax assessment board of appeals granting a petition filed under subsection (b), if no appeal has been filed; or

(2) not more than thirty (30) days after receipt by the county property tax assessment board of appeals of a notice of a final determination of the department of local government finance granting a petition filed under subsection (b) after an appeal has been filed and heard under subsection (h);

the county auditor shall file a verified petition and an application for an order on the petition in the court in which the judgment of sale was entered asking the court to direct the county auditor to issue a tax deed to the real property. The petition shall contain the certificate of sale issued to the county, a copy of the petition filed under subsection (b), and a copy of the notice of the final determination of the department of local government finance directing the county auditor to remove the taxes, interest, penalties, and costs from the tax duplicate. Notice of the filing of the petition and application for an order on the petition shall be given, by mail, to the owner and any person with a substantial interest of public record in the property. A person owning or having an interest in the property may appear to object to the petition.

(l) The court shall enter an order directing the county auditor to issue a tax deed to the petitioner under subsection (b) if the court finds that the following conditions exist:

(1) The time for redemption has expired.

(2) The property has not been redeemed before the expiration of the period of redemption specified in section 4 of this chapter.

(3) All taxes, special assessments, interest, penalties, and costs have been waived by the department of local government finance or, to the extent not waived, paid by the petitioner under subsection (b).

(4) All notices required by this section and sections 4.5 and 4.6 of this chapter have been given.

(5) The petitioner under subsection (b) has complied with all the provisions of law entitling the petitioner to a tax deed.

(m) A tax deed issued under this section is uncontestable except by appeal from the order of the court directing the county auditor to issue the tax deed. The appeal must be filed not later than sixty (60) days after the date of the court's order.

As added by P.L.39-1994, SEC.16. Amended by P.L.1-1996, SEC.43; P.L.6-1997, SEC.90; P.L.139-2001, SEC.15; P.L.90-2002, SEC.213; P.L.146-2008, SEC.259; P.L.2-2014, SEC.26.

IC 6-1.1-25-4.2

Repealed

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

IC 6-1.1-25-4.5

Entitlement to tax deed under various circumstances; notice or requirements; reversion of certificate of sale to county

Sec. 4.5. (a) Except as provided in subsection (d), a purchaser or the purchaser's assignee is entitled to a tax deed to the property that

was sold only if:

- (1) the redemption period specified in section 4(a)(1) of this chapter has expired;
- (2) the property has not been redeemed within the period of redemption specified in section 4(a) of this chapter; and
- (3) not later than six (6) months after the date of the sale:
 - (A) the purchaser or the purchaser's assignee; or
 - (B) in a county where the county auditor and county treasurer have an agreement under section 4.7 of this chapter, the county auditor;

gives notice of the sale to the owner of record at the time of the sale and any person with a substantial property interest of public record in the tract or real property.

(b) A county executive is entitled to a tax deed to property on which the county executive acquires a lien under IC 6-1.1-24-6 and for which the certificate of sale is not sold under IC 6-1.1-24-6.1 only if:

- (1) the redemption period specified in section 4(b) of this chapter has expired;
- (2) the property has not been redeemed within the period of redemption specified in section 4(b) of this chapter; and
- (3) not later than ninety (90) days after the date the county executive acquires the lien under IC 6-1.1-24-6, the county auditor gives notice of the sale to:
 - (A) the owner of record at the time the lien was acquired; and
 - (B) any person with a substantial property interest of public record in the tract or real property.

(c) A purchaser of a certificate of sale under IC 6-1.1-24-6.1 is entitled to a tax deed to the property for which the certificate was sold only if:

- (1) the redemption period specified in section 4(c) of this chapter has expired;
- (2) the property has not been redeemed within the period of redemption specified in section 4(c) of this chapter; and
- (3) not later than ninety (90) days after the date of sale of the certificate of sale under IC 6-1.1-24, the purchaser gives notice of the sale to:
 - (A) the owner of record at the time of the sale; and
 - (B) any person with a substantial property interest of public record in the tract or real property.

(d) The person required to give the notice under subsection (a), (b), or (c) shall give the notice by sending a copy of the notice by certified mail to:

- (1) the owner of record at the time of the:
 - (A) sale of the property;
 - (B) acquisition of the lien on the property under IC 6-1.1-24-6; or
 - (C) sale of the certificate of sale on the property under IC 6-1.1-24;

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.

However, if the address of the person with a substantial property interest of public record is not indicated in the public record that created the interest and cannot be located by ordinary means by the person required to give the notice under subsection (a), (b), or (c), the person may give notice by publication in accordance with IC 5-3-1-4 once each week for three (3) consecutive weeks.

(e) The notice that this section requires shall contain at least the following:

(1) A statement that a petition for a tax deed will be filed on or after a specified date.

(2) The date on or after which the petitioner intends to petition for a tax deed to be issued.

(3) A description of the tract or real property shown on the certificate of sale.

(4) The date the tract or real property was sold at a tax sale.

(5) The name of the:

(A) purchaser or purchaser's assignee;

(B) county executive that acquired the lien on the property under IC 6-1.1-24-6; or

(C) person that purchased the certificate of sale on the property under IC 6-1.1-24.

(6) A statement that any person may redeem the tract or real property.

(7) The components of the amount required to redeem the tract or real property.

(8) A statement that an entity identified in subdivision (5) is entitled to reimbursement for additional taxes or special assessments on the tract or real property that were paid by the entity subsequent to the tax sale, lien acquisition, or purchase of the certificate of sale, and before redemption, plus interest.

(9) A statement that the tract or real property has not been redeemed.

(10) A statement that an entity identified in subdivision (5) is entitled to receive a deed for the tract or real property if it is not redeemed before the expiration of the period of redemption specified in section 4 of this chapter.

(11) A statement that an entity identified in subdivision (5) is entitled to reimbursement for costs described in section 2(e) of this chapter.

(12) The date of expiration of the period of redemption specified in section 4 of this chapter.

(13) A statement that if the property is not redeemed, the owner of record at the time the tax deed is issued may have a right to the tax sale surplus, if any.

(14) The street address, if any, or a common description of the

tract or real property.

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

(f) The notice under this section must include not more than one (1) tract or item of real property listed and sold in one (1) description. However, when more than one (1) tract or item of real property is owned by one (1) person, all of the tracts or real property that are owned by that person may be included in one (1) notice.

(g) 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.

(h) The notice required by this section is considered sufficient if the notice is mailed to the address required under subsection (d).

(i) The notice under this section and the notice under section 4.6 of this chapter are not required for persons in possession not shown in the public records.

(j) If the purchaser fails to:

(1) comply with subsection (c)(3); or

(2) petition for the issuance of a tax deed within the time permitted under section 4.6(a) of this chapter;

the certificate of sale reverts to the county executive and may be retained by the county executive or sold under IC 6-1.1-24-6.1.

As added by P.L.83-1989, SEC.14. Amended by P.L.62-1991, SEC.3; P.L.12-1992, SEC.24; P.L.69-1993, SEC.3; P.L.39-1994, SEC.17; P.L.56-1996, SEC.8; P.L.139-2001, SEC.16; P.L.170-2003, SEC.11; P.L.169-2006, SEC.29; P.L.66-2014, SEC.14.

IC 6-1.1-25-4.6

Petition to court for issuance of tax deed; court orders; refunds; effects of tax deed; appeal

Sec. 4.6. (a) After the expiration of the redemption period specified in section 4 of this chapter but not later than three (3) months after the expiration of the period of redemption:

(1) the purchaser, the purchaser's assignee, the county executive, or the purchaser of the certificate of sale under IC 6-1.1-24 may; or

(2) in a county where the county auditor and county treasurer have an agreement under section 4.7 of this chapter, the county auditor shall, upon the request of the purchaser or the purchaser's assignee;

file a verified petition in the same court and under the same cause number in which the judgment of sale was entered asking the court to direct the county auditor to issue a tax deed if the real property is not redeemed from the sale. Notice of the filing of this petition shall be given to the same parties and in the same manner as provided in section 4.5 of this chapter, except that, if notice is given by publication, only one (1) publication is required. The notice required by this section is considered sufficient if the notice is sent to the address required by section 4.5(d) of this chapter. Any person owning or having an interest in the tract or real property may file a

written objection to the petition with the court not later than thirty (30) days after the date the petition was filed. If a written objection is timely filed, the court shall conduct a hearing on the objection.

(b) Not later than sixty-one (61) days after the petition is filed under subsection (a), the court shall enter an order directing the county auditor (on the production of the certificate of sale and a copy of the order) to issue to the petitioner a tax deed if the court finds that the following conditions exist:

- (1) The time of redemption has expired.
- (2) The tract or real property has not been redeemed from the sale before the expiration of the period of redemption specified in section 4 of this chapter.
- (3) Except with respect to a petition for the issuance of a tax deed under a sale of the certificate of sale on the property under IC 6-1.1-24-6.1 or IC 6-1.1-24-6.8, or with respect to penalties described in section 4(k) of this chapter, all taxes and special assessments, penalties, and costs have been paid.
- (4) The notices required by this section and section 4.5 of this chapter have been given.
- (5) The petitioner has complied with all the provisions of law entitling the petitioner to a deed.

The county auditor shall execute deeds issued under this subsection in the name of the state under the county auditor's name. If a certificate of sale is lost before the execution of a deed, the county auditor shall issue a replacement certificate if the county auditor is satisfied that the original certificate existed.

(c) Upon application by the grantee of a valid tax deed in the same court and under the same cause number in which the judgment of sale was entered, the court shall enter an order to place the grantee of a valid tax deed in possession of the real estate. The court may enter any orders and grant any relief that is necessary or desirable to place or maintain the grantee of a valid tax deed in possession of the real estate.

(d) Except as provided in subsections (e) and (f), if:

- (1) the verified petition referred to in subsection (a) is timely filed; and
- (2) the court refuses to enter an order directing the county auditor to execute and deliver the tax deed because of the failure of the petitioner under subsection (a) to fulfill the notice requirement of subsection (a);

the court shall order the return of the amount, if any, by which the purchase price exceeds the minimum bid on the property under IC 6-1.1-24-5 minus a penalty of twenty-five percent (25%) of that excess. The petitioner is prohibited from participating in any manner in the next succeeding tax sale in the county under IC 6-1.1-24. The county auditor shall deposit penalties paid under this subsection in the county general fund.

(e) Notwithstanding subsection (d), in all cases in which:

- (1) the verified petition referred to in subsection (a) is timely filed;

(2) the petitioner under subsection (a) has made a bona fide attempt to comply with the statutory requirements under subsection (b) for the issuance of the tax deed but has failed to comply with these requirements;

(3) the court refuses to enter an order directing the county auditor to execute and deliver the tax deed because of the failure to comply with these requirements; and

(4) the purchaser, the purchaser's successors or assignees, or the purchaser of the certificate of sale under IC 6-1.1-24 files a claim with the county auditor for refund not later than thirty (30) days after the entry of the order of the court refusing to direct the county auditor to execute and deliver the tax deed;

the county auditor shall not execute the deed but shall refund the purchase money minus a penalty of twenty-five percent (25%) of the purchase money from the county treasury to the purchaser, the purchaser's successors or assignees, or the purchaser of the certificate of sale under IC 6-1.1-24. The county auditor shall deposit penalties paid under this subsection in the county general fund. All the delinquent taxes and special assessments shall then be reinstated and recharged to the tax duplicate and collected in the same manner as if the property had not been offered for sale. The tract or item of real property, if it is then eligible for sale under IC 6-1.1-24, shall be placed on the delinquent list as an initial offering under IC 6-1.1-24.

(f) Notwithstanding subsections (d) and (e), the court shall not order the return of the purchase price or any part of the purchase price if:

(1) the purchaser or the purchaser of the certificate of sale under IC 6-1.1-24 has failed to provide notice or has provided insufficient notice as required by section 4.5 of this chapter; and

(2) the sale is otherwise valid.

(g) A tax deed executed under this section vests in the grantee an estate in fee simple absolute, free and clear of all liens and encumbrances created or suffered before or after the tax sale except those liens granted priority under federal law, and the lien of the state or a political subdivision for taxes and special assessments that accrue subsequent to the sale. However, the estate is subject to all easements, covenants, declarations, and other deed restrictions and laws governing land use, including all zoning restrictions and liens and encumbrances created or suffered by the purchaser at the tax sale. The deed is prima facie evidence of:

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

(2) the regularity of all proper proceedings; and

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

(h) A tax deed issued under this section is incontestable except by appeal from the order of the court directing the county auditor to issue the tax deed filed not later than sixty (60) days after the date of the court's order.

As added by P.L.83-1989, SEC.15. Amended by P.L.62-1991, SEC.4; P.L.61-1991, SEC.3; P.L.1-1992, SEC.17; P.L.12-1992, SEC.25;

P.L.69-1993, SEC.4; P.L.39-1994, SEC.18; P.L.88-1995, SEC.8; P.L.90-1995, SEC.1; P.L.2-1996, SEC.218; P.L.139-2001, SEC.17; P.L.170-2003, SEC.12; P.L.97-2004, SEC.23; P.L.169-2006, SEC.30; P.L.89-2007, SEC.10; P.L.56-2012, SEC.15; P.L.118-2013, SEC.8; P.L.66-2014, SEC.15.

IC 6-1.1-25-4.7

Title search and petition for tax deed by county auditor; agreement with county treasurer

Sec. 4.7. (a) A county auditor and county treasurer may enter into a mutual agreement for the county auditor to perform the following duties instead of the purchaser:

(1) Notification and title search under section 4.5 of this chapter.

(2) Notification and petition to the court for the tax deed under section 4.6 of this chapter.

(b) If a county auditor and county treasurer enter into an agreement under this section, notice shall be given under IC 6-1.1-24-2(a)(11).

As added by P.L.69-1993, SEC.5. Amended by P.L.1-1999, SEC.13.

IC 6-1.1-25-5

Tax deed; form

Sec. 5. (a) A tax deed issued under this chapter shall be issued substantially in the following form:

Whereas AB did, on the ____ day of _____, 20____, produce to the undersigned, CD, auditor of the county of _____, in the state of Indiana, a certificate of sale dated the ____ day of _____, 20____, signed by EF who, at the date of the sale, was auditor of the county, from which it appears that AB on the ____ day of _____, 20____, purchased at public auction, held pursuant to law, the real property described in this indenture for the sum of _____ dollars and _____ cents, being the amount due on the real property for taxes, special assessments, penalties and costs for the years _____, namely: (here set out the real property offered for sale). Such real property has been recorded in the office of the _____ county auditor as delinquent for the nonpayment of taxes, and proper notice of the sale has been given. It appearing that AB is the owner of the certificate of sale, that the time for redeeming such real property has expired, that the property has not been redeemed, that the undersigned has received a court order for the issuance of a deed for the real property described in the certificate of sale, that the records of the _____ county auditor's office state that the real property was legally liable for taxation, and that the real property has been duly assessed and properly charged on the duplicate with the taxes and special assessments for the years _____;

Therefore, this indenture, made this ____ day of _____, 20____, between the State of Indiana, by CD, auditor of _____ county, of the first part, and AB, of the second part, witnesseth: That

the party of the first part, for and in consideration of the premises, has granted and bargained and sold to the party of the second part, the real property described in the certificate of sale, situated in the county of _____, and State of Indiana, namely and more particularly described as follows: (here set out the real property sold), to have and to hold such real property, with the appurtenances belonging thereto, in as full and ample a manner as the auditor of said county is empowered by law to convey the same.

In testimony whereof, CD, auditor of _____ county, has hereunto set his or her hand, and affixed the seal of the board of county commissioners, the day and year last above mentioned.

WITNESS: _____ (L.S.)

Auditor of _____ County

STATE OF
INDIANA

)

) S.S.

COUNTY OF _____)

Before me, the undersigned, _____, in and for said county, this day, personally came the above named CD, auditor of said county, and acknowledged the execution of the foregoing deed for the uses and purposes therein mentioned.

In witness whereof, I have hereunto set my hand and seal this ____ day of _____, 20__.

(L.S.)

(b) The clerk of the circuit court shall acknowledge the execution of tax title deeds issued under this chapter.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.139-2001, SEC.18.

IC 6-1.1-25-5.5

Form of deed to county or city

Sec. 5.5. (a) The deed given by the county auditor to a county that acquired property under IC 6-1.1-24-6, or to a city agency that acquired property under IC 36-7-17 or IC 36-7-17.1, shall be in a form prescribed by the state board of accounts and approved by the attorney general.

(b) The deed given by the county auditor to a city that acquired property under IC 6-1.1-24-6.6 before its expiration and repeal must be in a form prescribed by the state board of accounts and approved by the attorney general.

(Formerly: Acts 1975, P.L.195, SEC.7.) As amended by Acts 1981, P.L.11, SEC.27; P.L.124-1998, SEC.8; P.L.1-2002, SEC.27; P.L.1-2003, SEC.29; P.L.118-2013, SEC.9.

IC 6-1.1-25-6

Repealed

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

IC 6-1.1-25-7

Termination of purchaser's lien

Sec. 7. (a) If the:

- (1) purchaser;
- (2) purchaser's successors or assigns; or
- (3) purchaser of the certificate of sale under IC 6-1.1-24;

fails to file the petition within the period provided in section 4.6 of this chapter, that person's lien against the real property terminates at the end of that period. However, this section does not apply if the county or city is the holder of the certificate of sale.

(b) If the notice under section 4.5 of this chapter is not given within the period specified in section 4.5(a)(3) or 4.5(c)(3) of this chapter, the lien of the:

- (1) purchaser of the property; or
- (2) purchaser of the certificate of sale under IC 6-1.1-24;

against the real property terminates at the end of that period.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.87-1987, SEC.9; P.L.61-1991, SEC.4; P.L.37-1992, SEC.5; P.L.39-1994, SEC.19; P.L.31-1994, SEC.7; P.L.2-1995, SEC.28; P.L.124-1998, SEC.9; P.L.139-2001, SEC.19; P.L.170-2003, SEC.13.

IC 6-1.1-25-7.5

County having a consolidated city; list of tax delinquent properties for metropolitan development commission; acquisition; payment

Sec. 7.5. (a) This section applies to a county having a consolidated city.

(b) The county auditor shall provide the metropolitan development commission with a list of real property:

- (1) included on the list prepared under IC 6-1.1-24-1.5;
- (2) for which a certificate of sale has been issued; and
- (3) for which the holder of the certificate has not requested the county auditor to execute and deliver a deed.

(c) The metropolitan development commission shall, within a reasonable time after receiving a list under subsection (b), identify any property described under subsection (b) that the metropolitan development commission desires to acquire for urban homesteading under IC 36-7-17 or IC 36-7-17.1 or for redevelopment purposes under IC 36-7-15.1. The metropolitan development commission shall then provide the county auditor with a list of the properties identified under this subsection.

(d) The county auditor shall execute and deliver a deed for any property identified under subsection (c) to the metropolitan development commission.

(e) The county auditor shall execute and deliver a deed to the county for any property:

- (1) included in the notice prepared under subsection (b); and
- (2) not identified under subsection (c).

(f) The metropolitan development commission and the county may not pay for any property acquired under subsection (d) or (e). However, a taxing unit having an interest in the taxes on the real property shall be credited with the full amount of the delinquent tax due to that unit.

As added by P.L.87-1987, SEC.10. Amended by P.L.39-1994, SEC.20; P.L.31-1994, SEC.8; P.L.2-1995, SEC.29; P.L.118-2013, SEC.10.

IC 6-1.1-25-8

Tax sale record

Sec. 8. Each county auditor shall maintain a tax sale record on the form prescribed by the state board of accounts. The record shall contain:

- (1) a description of each parcel of real property:
 - (A) that is sold under IC 6-1.1-24;
 - (B) on which a county acquires a lien under IC 6-1.1-24-6;or
 - (C) for which a certificate of sale is purchased under IC 6-1.1-24;
- (2) the name of the owner of the real property at the time of the:
 - (A) sale;
 - (B) lien acquisition; or
 - (C) certificate of sale purchase;
- (3) the date of the:
 - (A) sale;
 - (B) lien acquisition; or
 - (C) certificate of sale purchase;
- (4) the name and mailing address of the:
 - (A) purchaser of the property and the purchaser's assignee;or
 - (B) purchaser of the certificate of sale;
- (5) the amount of the minimum bid;
- (6) the amount for which the:
 - (A) real property; or
 - (B) certificate of sale;is sold;
- (7) the amount of any taxes paid by the:
 - (A) purchaser of the real property or the purchaser's assignee; or
 - (B) purchaser of the certificate of sale;and the date of the payment;
- (8) the amount of any costs certified to the county auditor under section 2(e) of this chapter and the date of the certification;
- (9) the name of the person, if any, who redeems the property;
- (10) the date of redemption;
- (11) the amount for which the property is redeemed;
- (12) the date a deed, if any, to the real property is executed; and
- (13) the name of the grantee in the deed.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.139-2001, SEC.20; P.L.1-2002, SEC.28; P.L.1-2003, SEC.30; P.L.170-2003, SEC.14.

IC 6-1.1-25-9

Sale of property acquired by county; application of proceeds;

report; actions by county executive

Sec. 9. (a) When a county acquires title to real property under IC 6-1.1-24 and this chapter, the county executive may dispose of the real property under IC 36-1-11 or subsection (e). The proceeds of any sale under IC 36-1-11 shall be applied as follows:

(1) First, to the cost of the sale or offering for sale of the real property, including the cost of:

- (A) maintenance;
- (B) preservation;
- (C) administration of the property before the sale or offering for sale of the property;
- (D) unpaid costs of the sale or offering for sale of the property;
- (E) preparation of the property for sale;
- (F) advertising; and
- (G) appraisal.

(2) Second, to any unrecovered cost of the sale or offering for sale of other real property in the same taxing district acquired by the county under IC 6-1.1-24 and this chapter, including the cost of:

- (A) maintenance;
- (B) preservation;
- (C) administration of the property before the sale or offering for sale of the property;
- (D) unpaid costs of the sale or offering for sale of the property;
- (E) preparation of the property for sale;
- (F) advertising; and
- (G) appraisal.

(3) Third, to the payment of the taxes on the real property that were removed from the tax duplicate under section 4(c) of this chapter.

(4) Fourth, any surplus remaining into the county general fund.

(b) The county auditor shall file a report with the board of commissioners before January 31 of each year. The report must:

- (1) list the real property acquired under IC 6-1.1-24 and this chapter; and
- (2) indicate if any person resides or conducts a business on the property.

(c) The county auditor shall mail a notice by certified mail before March 31 of each year to each person listed in subsection (b)(2). The notice must state that the county has acquired title to the tract the person occupies.

(d) If the county executive determines that any real property acquired under this section should be retained by the county, then the county executive shall not dispose of the real property. The county executive may repair, maintain, equip, alter, and construct buildings upon the real property so retained in the same manner prescribed for other county buildings.

(e) The county executive may transfer title to real property

described in subsection (a) to the redevelopment commission at no cost to the commission for sale, grant, or other disposition under IC 36-7-14-22.2, IC 36-7-14-22.5, IC 36-7-15.1-15.1, IC 36-7-15.1-15.2, or IC 36-7-15.1-15.5.

(f) If the real property is located in a geographic area that is not served by a redevelopment commission and the county executive determines that any real property acquired under this section should be held for later sale or transfer by the county executive, the county executive shall wait until an appropriate time to dispose of the real property. The county executive may do the following:

- (1) Examine, classify, manage, protect, insure, and maintain the property being held.
- (2) Eliminate deficiencies (including environmental deficiencies), carry out repairs, remove structures, make improvements, and control the use of the property.
- (3) Lease the property while it is being held.

The county executive may enter into contracts to carry out part or all of the functions described in subdivisions (1) through (3).

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.60-1988, SEC.17; P.L.14-1991, SEC.8; P.L.39-1994, SEC.21; P.L.31-1994, SEC.9; P.L.2-1995, SEC.30; P.L.73-2001, SEC.1; P.L.113-2002, SEC.3; P.L.169-2006, SEC.31.

IC 6-1.1-25-9.5

Repealed

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

IC 6-1.1-25-10

Invalid sale; effect

Sec. 10. (a) If, before the court issues an order directing the county auditor to issue a tax deed to a tract or item of real property sold under IC 6-1.1-24, it is found by the county auditor and the county treasurer that the sale was invalid, the county auditor shall refund:

- (1) the purchase money and all taxes and special assessments on the property paid by the purchaser, the purchaser's assigns, or the purchaser of the certificate of sale under IC 6-1.1-24 after the tax sale plus five percent (5%) interest per annum; and
- (2) subject to any limitation under section 2.5 of this chapter, any costs paid by the purchaser, the purchaser's assigns, or the purchaser of the certificate of sale under IC 6-1.1-24 under section 2 of this chapter;

from the county treasury to the purchaser, the purchaser's successors or assigns, or the purchaser of the certificate of sale under IC 6-1.1-24. The tract or item of real property, if it is then eligible for sale under IC 6-1.1-24, shall be placed on the delinquent list as an initial offering under IC 6-1.1-24-6.

(b) A political subdivision shall reimburse the county for interest paid by the county under subsection (a) if:

- (1) the invalidity of the sale under IC 6-1.1-24 resulted from the

failure of the political subdivision to give adequate notice of a lien to property owners; and

(2) the existence of the lien resulted in the sale of the property under IC 6-1.1-24.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.50-1990, SEC.13; P.L.39-1994, SEC.22; P.L.139-2001, SEC.21; P.L.170-2003, SEC.15; P.L.66-2014, SEC.16.

IC 6-1.1-25-11

Circumstances requiring refund to purchaser on finding of invalid tax deed; requirement for deed from invalid tax deed grantee to property owner; limitations on refund

Sec. 11. (a) Subsequent to the issuance of the order directing the county auditor to issue a tax deed to real property sold under IC 6-1.1-24, a county auditor shall refund the purchase money plus five percent (5%) interest per annum from the county treasury to the purchaser, the purchaser's successors or assigns, or the purchaser of the certificate of sale under IC 6-1.1-24 if it is found by the court that entered the order for the tax deed that:

(1) the real property described in the deed was not subject to the taxes for which it was sold;

(2) the delinquent taxes or special assessments for which the real property was sold were properly paid before the sale; or

(3) the legal description of the real property in the tax deed is void for uncertainty.

(b) The grantee of an invalid tax deed, including the county, to whom a refund is made under this section shall execute, acknowledge, and deliver to the owner a deed conveying whatever interest the purchaser may have acquired by the tax sale deed. If a county is required to execute a deed under this section, the deed shall be signed by the county board of commissioners and acknowledged by the clerk of the circuit court.

(c) A refund may not be made under this section while an action initiated under either section 14 or 16 of this chapter is pending.

(d) If a sale is declared invalid after a claim is submitted under IC 6-1.1-24-7 for money deposited in the tax sale surplus fund and the claim is paid, the county auditor shall:

(1) refund the purchase money plus five percent (5%) interest per annum from the county treasury to the purchaser, the purchaser's successors or assigns, or the purchaser of the certificate of sale under IC 6-1.1-24; and

(2) certify the amount paid to the property owner from the tax sale surplus fund as a lien against the property and as a civil judgment against the property owner.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.1-1993, SEC.33; P.L.39-1994, SEC.23; P.L.139-2001, SEC.22; P.L.170-2003, SEC.16; P.L.73-2010, SEC.7; P.L.66-2014, SEC.17.

IC 6-1.1-25-12

Amount of liens acquired by grantee of deed executed under

IC 6-1.1-25-4

Sec. 12. (a) If the conditions prescribed in subsection (b) of this section exist, the grantee of a deed executed under this chapter, or the grantee's successors or assigns, acquires a lien on the real property in an amount equal to the sum of:

- (1) the price paid at the tax sale for the real property;
- (2) the taxes and special assessments paid by the grantee, or the grantee's successors or assigns, subsequent to the sale; and
- (3) any amount due the grantee, or the grantee's successors or assigns, as an occupying claimant.

(b) The grantee, or the grantee's successors or assigns, shall acquire a lien under this section only if:

- (1) the tax deed is ineffectual to convey title;
- (2) the taxes or special assessments for which the real property was sold were properly charged to that property and were unpaid at the time of sale; and
- (3) the real property has not been redeemed.

(c) The grantee, or the grantee's successors or assigns, may recover from the owner of the real property, the owner of a life estate in the real property, or any other person primarily liable for the payment of the taxes and special assessments upon the real property an amount equal to the sum of:

- (1) the amount of the lien prescribed in this section;
- (2) interest at the rate of ten percent (10%) per annum on the amount of the lien; and
- (3) all other lawful charges.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.139-2001, SEC.23.

IC 6-1.1-25-13

Payment of lienholder; execution of release deed; action to quiet title

Sec. 13. (a) When the grantee of an ineffectual tax deed, or the grantee's successors or assigns, receives payment for the amount which the grantee is entitled to receive under section 12(c) of this chapter, the grantee shall execute, acknowledge, and deliver a deed releasing the lien on the real property which the grantee has acquired under section 12(a) of this chapter. The grantee shall execute and deliver the deed to the person who makes the payment.

(b) If the grantee, or the grantee's successors or assigns, fails to execute, acknowledge, or deliver a deed as required by this section, the person who makes the payment may initiate an action to quiet title to the real property. When the payor initiates such an action, the grantee, or the grantee's successors or assigns, is liable for the court cost and the payor's reasonable attorney fees which result from the action.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.139-2001, SEC.24.

IC 6-1.1-25-14

Quieting title; parties to action

Sec. 14. A person who holds a deed executed under this chapter may initiate an action in the court that entered the judgment and order for sale to quiet the title to the property. The plaintiff shall make the following persons defendants to the action:

- (1) persons who have or claim to have an interest in or a lien against the property; and
- (2) persons who, based on the real property records, appear to have an interest in or a lien against the property.

An unrecorded instrument does not affect the plaintiff's title as established by the court's decree.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.139-2001, SEC.25.

IC 6-1.1-25-15

Quieting title; judicial disposition

Sec. 15. With respect to an action initiated under section 14 of this chapter, if the court finds that the plaintiff's title is invalid and that the plaintiff is not entitled to a refund under section 11 of this chapter, the court shall ascertain the amount due the plaintiff under section 12(c) of this chapter and from whom the amount is due. The court shall order that the sum so ascertained be paid within a reasonable time. If the payment is not made, the court shall order that the real property be sold to pay the judgment and that the right of redemption of the defendants to the suit, and all persons claiming under them, is foreclosed. When real property is sold under this section, the sheriff shall, upon payment of the purchase money, execute and deliver to the purchaser a deed in fee simple for the real property. The purchaser may then take immediate possession of the real property, and there is no right of redemption from the sale.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.139-2001, SEC.26.

IC 6-1.1-25-16

Defeating title conveyed by tax deed; proof required

Sec. 16. A person may, upon appeal, defeat the title conveyed by a tax deed executed under this chapter only if:

- (1) the tract or real property described in the deed was not subject to the taxes for which it was sold;
- (2) the delinquent taxes or special assessments for which the tract or real property was sold were paid before the sale;
- (3) the tract or real property was not assessed for the taxes and special assessments for which it was sold;
- (4) the tract or real property was redeemed before the expiration of the period of redemption (as specified in section 4 of this chapter);
- (5) the proper county officers issued a certificate, within the time limited by law for paying taxes or for redeeming the tract or real property, which states either that no taxes were due at the time the sale was made or that the tract or real property was

not subject to taxation;

(6) the description of the tract or real property was so imperfect as to fail to describe it with reasonable certainty; or

(7) the notices required by IC 6-1.1-24-2, IC 6-1.1-24-4, and sections 4.5 and 4.6 of this chapter were not in substantial compliance with the manner prescribed in those sections.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.60-1988, SEC.18; P.L.83-1989, SEC.16; P.L.139-2001, SEC.27.

IC 6-1.1-25-17

Repealed

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

IC 6-1.1-25-18

Repealed

(Repealed by P.L.139-2001, SEC.29.)

IC 6-1.1-25-19

Acquisition of tax delinquent land by state for conservation

Sec. 19. This chapter does not repeal IC 14-17-2.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.7-1993, SEC.10; P.L.1-1995, SEC.47.

IC 6-1.1-25-20

Recording of tax deed by county auditor; county auditor signature on sales disclosure form sufficient

Sec. 20. A county auditor who executes a tax deed under this chapter shall provide a copy of the tax deed to the grantee. The county auditor shall collect from the grantee the appropriate recording fee set forth in IC 36-2-7-10 on behalf of the county recorder and submit the tax deed directly to the county recorder for recording. The county recorder shall record the tax deed in the deed records and provide the recorded tax deed to the grantee in the normal course of business. Notwithstanding IC 6-1.1-5.5-3, a sales disclosure form for such a property satisfies the requirements of IC 6-1.1-5.5 if only the county auditor signs the form.

As added by P.L.66-2014, SEC.18.