

ORDINANCE NO. 1449B

ORDINANCE ESTABLISHING THE LAKE COUNTY
TAX SALE LOCAL RULES

AND

REPEALING ORDINANCE NO. 1412B, THE ORDINANCE ESTABLISHING
THE LAKE COUNTY TAX SALE LOCAL RULES ADOPTED ON SEPTEMBER 12, 2017

WHEREAS, pursuant to I.C. 36-2-3.5, et. seq., the Lake County Council is the fiscal and legislative body of Lake County, Indiana; and

WHEREAS, pursuant to I.C. 36-2-3.5-5, the Lake County Council may pass all ordinances, orders, resolutions and motions for the Government of Lake County, Indiana; and

WHEREAS, pursuant to I.C. 6-1.1-24, et. seq., and I.C. 6-1.1-25, et. seq., Lake County conducts both Treasurer Tax Sales and Commissioner Tax Sales for real estate located in Lake County, Indiana; and

WHEREAS, the "Home Rule Statute", I.C. 36-1-3-4, allow counties to establish local rules to conduct its affairs; and

WHEREAS, the Lake County Council desires to create the Lake County Tax Sale Local Rules.

NOW, THEREFORE, LET IT BE ORDAINED AS FOLLOWS:

That the Lake County Council hereby establishes the following Lake County Tax Sale Local Rules for tax sale buyers:

1. All Commissioner tax sale bidders must register in person and provide identification at the Lake County Auditor Tax Sale Department. All bidders must sign, date and print their name under their signature on a Bidder's Contract, which binds the bidder to all local tax sale rules and regulations and any then-existing county tax sale manual.
2. All bidders at Commissioner Sales must pay by cashier's check or money order a Five Hundred Dollar (\$500) bidder's registration fee, which will be applied to any winning bid or refunded if no winning bid is made or applied to the bidder's delinquent taxes.
3. Pursuant to Indiana Code 6-1.1-24-16, all bidders at the time of pre-sale registration must pay by cashier's check or money order a One Hundred Dollar (\$100) non-refundable "paddle fee" in order to participate as a tax sale bidder and said fees will be deposited

into the County General Fund and said fees may only be used to defray expenses of the tax sale or reduce the number of vacant and abandoned houses.

4. All tax sale bidders must swear or affirm that the bidder (either individually and/or his/her business entity, principals, agents, etc.) does not owe delinquent property taxes in any Indiana County, including Lake, nor have open bankruptcies. If the bidder does have such delinquent taxes or open bankruptcies, the tax sale registration may be rejected immediately and any accepted and paid registration fee and/or tax sale bid may be subject to immediate forfeiture for payment of delinquent taxes.
5. Bidders may not bid "ON BEHALF OF" nor "AT THE DIRECTION OF" any other person or entity. Bidders must bid on their own behalf and pay for the tax certificates on their own behalf. Bidders may not bid for other people/entities who owe delinquent taxes on any parcel-doing so constitutes fraud upon the Lake Circuit Court Tax Sale Process. Such a bid may also be in violation of I.C. 6-1.1-24-5.3. Any violation of the bidder contract or Indiana statutes will be grounds for the Auditor to vacate the subject tax sale and ban the offending bidder from all future tax sales.
6. The name with which a tax sale bidder registers to participate in the tax sale is the name which will appear on the tax sale certificate and/or tax sale deed. Any documents filed with or picked up from the Auditor Tax Sale Department must be filed or picked up by the bidder/buyer/certificate holder themselves or by their legal counsel.
7. All assignments of a Commissioner tax sale certificate must be signed, notarized and filed with Auditor Tax Sale Department prior to the filing of a Verified Petition for Tax Deed with the Circuit Court. If the assignment is filed after the filing of the Verified Petition for Tax Deed, the tax deed shall be issued in the name of the original buyer. Any attempted assignments to persons or entities that owe delinquent taxes or are otherwise ineligible to be bidders at tax sale shall be deemed null and void and subject the original buyer and assignee to be banned from future tax sales.
8. All tax sale buyers must obtain a commercially-issued real estate title search on the parcel to properly identify anyone with a substantial property interest of public record in the parcel who must then be issued requisite statutory post-sale notices via certified mail.
9. All tax sale buyers must have the tax certificate, title work and post-sale certified mail notices (I.C. 6-1.1-25-4.5 and I.C. 6-1.1-25-4.6) reviewed by the Auditor's Office staff and/or Auditor's legal counsel prior to attending a court hearing to issue a tax deed.
10. All buyers must attend all tax deed court hearings and must attend with legal counsel if required by Indiana law.

11. Payment of tax sale bid amounts by tax sale buyers must be made on the date of purchase and in the tax sale buyer's own name and not by other third parties. Failure to timely pay and/or payment made by a non-registered buyer will nullify the tax sale and subject the tax sale buyer to any and all other statutory penalties. An initial acceptance of a late payment by Lake County shall **NOT** serve as a **WAIVER** of the rights of the County to declare the payment late and unacceptable and the tax sale void. Receipts for tax sale payments will only be delivered to the buyer or buyer's legal counsel for signature.
12. In order to be reimbursed for previously paid tax sale notification expenses, title search and attorney fees, all tax certificate Buyers must timely sign, print their name upon and file a State Form 137B with the Auditor Tax Sale Department upon which they swear and affirm that the Buyer has previously incurred and paid said listed expenses as of the date that the Form 137B is filed with the Auditor's office. A copy of the payment check or statement that it was paid in cash with copies of payment receipts from attorney and title company are also required. Swearing or affirming that such expenses have been previously incurred and paid when in fact they have not, constitutes fraud upon the tax sale process and subjects the sales to immediate cancellation.
13. All tax sale buyers acknowledge receipt of the Internal Revenue Service's (IRS) Federal Tax Lien Consent Form and agree to be bound by its terms and conditions, including but not limited to, federal tax lien noticing requirements. Further, all tax certificate purchases are subject to federal tax liens even if the lien(s) is filed after the date of sale and less than 90 days prior to the expiration of the redemption period and therefore, subject to the Government's right of redemption.
14. The mere purchase of a tax sale certificate does not convey any ownership rights to the parcel, unless or until, the purchaser has met all Indiana Code requirements (including proper notice provisions) and the Lake Circuit Court has ordered the issuance of a tax deed and the tax deed has been issued and recorded. Prior to that time, tax sale purchasers have no legal right to enter the tax sale parcel premises or contact/harass any occupant of said premises. Any such entry or contact may be considered Criminal Trespass and/or Harassment.
15. All Court Orders to issue tax deed signed by the Judge will be null and void unless delivered to Lake County Auditor Tax Sale Department within 150 days from the court date that the Petition for Tax Deed was granted, together with Sales Disclosure Form, payment of deed recording fees and payment of remaining and/or subsequent taxes by cashier's check or money order and shall be issued in the name of the tax sale buyer.
16. All Court Orders to issue tax deed must be prepared by the tax sale buyer or buyer's legal counsel and must contain the following language: "That Petitioner shall file this Order to Issue Tax Deed with the Lake County Auditor Tax Sale Department within 150 days of

the hearing date at which the tax deed petition was granted, together with the necessary Sales Disclosure Form, payment of tax deed recording fees and payment of subsequent or outstanding real property taxes. Petitioner's failure to perform any of the foregoing within 150 days from the subject hearing date shall make this Order to Issue Tax Deed null and void. The Court will not entertain nor approve Motions to Extend said filing deadline."

17. No tax deed will issue from the Lake County Auditor until remaining taxes and/or subsequent taxes and tax deed recording fees are paid in full by the tax sale purchaser or a certificate gift grantee by way of cashier's check or money order issued in the name of the tax sale purchaser as remitter.
18. Pursuant to Indiana Code 34-9-1-1, all sale bidders that are corporations, limited liability companies (LLC) or partnerships are required to be represented by licensed legal counsel in the preparation and issuance of the required tax sale notices (4.5 and 4.6) and said legal counsel must attend all Lake Circuit Court tax deed hearings on behalf of the bidder/buyer corporation and/or LLC. All such business entities must also provide a current Indiana Secretary of State official Certificate of Existence/Authorization.

That this Ordinance repeals and replaces Ordinance No. 1412B, the Ordinance Establishing the Lake County Sale Local Rules, adopted on September 12, 2017.

SO ORDAINED THIS 11th DAY OF August, 2020.



TED F. BILSKI, President

Absent

DAVID HAMM

CHRISTIAN J. JORGENSEN



DANIEL E. DERNULC



CHRISTINE CID



ALFREDO MENCHACA



CHARLIE BROWN

Members of the Lake County Council

ORDINANCE NO. 1501A

ORDINANCE ESTABLISHING THE LAKE COUNTY
TAX SALE LOCAL RULES

AND

REPEALING ORDINANCE NO. 1449B, THE ORDINANCE ESTABLISHING
THE LAKE COUNTY TAX SALE LOCAL RULES ADOPTED ON AUGUST 11, 2020
AND ITS AMENDMENT, ORDINANCE NO. 1449B-1 ADOPTED ON FEBRUARY 8, 2022

WHEREAS, pursuant to I.C. 36-2-3.5, et. seq., the Lake County Council is the fiscal and legislative body of Lake County, Indiana; and

WHEREAS, pursuant to I.C. 36-2-3.5-5, the Lake County Council may pass all ordinances, orders, resolutions and motions for the Government of Lake County, Indiana; and

WHEREAS, pursuant to I.C. 6-1.1-24, et. seq., and I.C. 6-1.1-25, et. seq., Lake County conducts both Treasurer Tax Sales and Commissioner Tax Sales for real estate located in Lake County, Indiana; and

WHEREAS, the "Home Rule Statute", I.C. 36-1-3-4, allow counties to establish local rules to conduct its affairs; and

WHEREAS, the Lake County Council desires to create the Lake County Tax Sale Local Rules.

NOW, THEREFORE, LET IT BE ORDAINED AS FOLLOWS:

That the Lake County Council hereby establishes the following Lake County Tax Sale Local Rules for tax sale buyers:

1. All tax sale bidders must register in person at the Lake County Auditor's Office or online and adhere to the online instructions for registrations. Bidders may not file multiple applications or revise previously filed applications once they have been downloaded/filed and the Auditor Tax Sale Department begins the bidder registration vetting process. Failure to properly complete, file and download the online application will result in immediate denial of the registration. All bidders must sign, date and print their name under their signature on a Bidder's Contract, which binds the bidder to all local tax sale rules and regulations and any then-existing Lake County tax sale manual. All sales will occur in an online format and not in person.

2. All bidders at Commissioner Sales must pay by wire payment a Five Hundred Dollar (\$500) bidder's registration fee, which will be applied to any winning bid or refunded if no winning bid is made or applied to the bidder's delinquent taxes. Refunds of such funds normally take a minimum of 60 days to process.
3. Pursuant to I.C. 6-1.1-24-16, all bidders at the time of pre-sale registration must pay by wire payment a One Hundred Dollar (\$100) *non-refundable* "paddle fee" in order to participate as a tax sale bidder and said fees will be deposited into the County General Fund and said fees may only be used to defray expenses of the tax sale or reduce the number of vacant and abandoned houses.
4. All tax sale bidders must swear or affirm that the bidder (either individually and/or his/her business entity, principals, agents, etc.) does not owe delinquent property taxes in any Indiana County, including Lake, nor have open bankruptcies. If the bidder does have such delinquent taxes or open bankruptcies, the tax sale registration may be rejected immediately and any accepted and paid registration fee and/or tax sale bid may be subject to immediate forfeiture and used for the payment of delinquent taxes.
5. Bidders may not bid "ON BEHALF OF" nor "AT THE DIRECTION OF" any other person or entity. Bidders must bid on their own behalf and pay for the tax certificates on their own behalf from their own funds and bank account. Purchase funds may not be obtained by the bidder from non-tax sale registered third parties and/or non-tax sale vetted third parties. Bidders may not bid for other people/entities who owe delinquent taxes on any parcel-doing so constitutes fraud upon the Lake Circuit Court Tax Sale Process. Such a bid may also be in violation of I.C. 6-1.1-24-5.3. Any violation of the bidder contract or Indiana statutes will be grounds for the Auditor to vacate the subject tax sale and ban the offending bidder from all future tax sales.
6. The name with which a tax sale bidder registers to participate in the tax sale is the name which will appear on the tax sale certificate and/or tax sale deed. Any documents filed with or picked up from the Auditor Tax Sale Department must be filed or picked up solely by the bidder/buyer/certificate holder themselves or by their legal counsel.
7. All assignments of a tax sale certificate must be signed, notarized and filed with Auditor Tax Sale Department prior to the filing of a Verified Petition for Tax Deed with the Circuit Court. If the assignment is filed after the filing of the Verified Petition for Tax Deed, the tax deed shall be issued in the name of the original buyer. Any attempted assignments to persons or entities that owe delinquent taxes or are otherwise ineligible to be bidders at tax sale shall be deemed null and void and subject the original buyer and assignee to be banned from future tax sales.

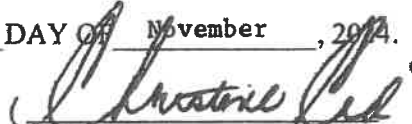
8. All tax sale buyers must obtain a commercially-issued real estate title search on the parcel to properly identify anyone with a substantial property interest of public record in the parcel who must then be issued requisite statutory post-sale notices via certified mail.
9. All tax sale buyers must have the tax certificate, title work and post-sale certified mail notices (I.C. 6-1.1-25-4.5 and I.C. 6-1.1-25-4.6) reviewed by the Auditor's Office staff and/or Auditor's legal counsel prior to attending a court hearing to issue a tax deed.
10. All buyers must attend all tax deed court hearings and must attend with legal counsel if required by Indiana law.
11. Payment of tax sale bid amounts by tax sale buyers must be made on or before the payment deadline date established by the online instructions and/or bidder's receipt and shall be made in the tax sale buyer's own individual name and not from joint accounts held with non-registered parties and not from any other third party accounts. Failure to timely pay and/or payment made by a non-registered buyer will nullify the tax sale and subject the tax sale buyer to any and all other statutory penalties. An initial acceptance of a late payment by Lake County shall not serve as a waiver of the rights of the County to declare the payment late and unacceptable and the tax sale void. Receipts for tax sale payments will only be delivered to the buyer or buyer's legal counsel for signature.
12. In order to be reimbursed for previously paid tax sale notification expenses, title search and attorney fees, all tax certificate Buyers must timely sign, print their name upon and file a State Form 137B with the Auditor Tax Sale Department upon which they swear and affirm that the Buyer has previously incurred and previously paid said listed expenses as of the date that the Form 137B is filed with the Auditor's office. A copy of the payment check or statement that it was paid in cash with copies of payment receipts from attorney and title company are required to show proof of payment. Swearing or affirming that such expenses have been previously incurred and paid by the tax sale buyer when in fact they have not been so paid, constitutes fraud upon the tax sale process and subjects the sales to immediate cancellation.
13. The mere purchase of a tax sale certificate does not convey any ownership rights to the parcel, unless or until, the purchaser has met all Indiana Code requirements (including proper notice provisions) and the Lake Circuit Court has ordered the issuance of a tax deed and the tax deed has been issued and recorded. Prior to that time, tax sale purchasers have no legal right to enter the tax sale parcel premises or contact/harass any occupant of said premises. Any such entry or contact may be considered Criminal Trespass and/or Harassment.
14. Pursuant to I.C. 6-1.1-25-4 all Court Orders to issue tax deed signed by the Judge will be null and void unless delivered to the Lake County Auditor Tax Sale Department within

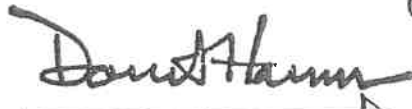
150 days from the court date that the Petition for Tax Deed was granted, together with Sales Disclosure Form, payment of deed recording fees and payment of remaining and/or subsequent taxes by cashier's check or money order and must be issued in the name of the tax sale buyer. In Commissioner Sales, failure to provide such documents and payments to the Auditor within the 150 day deadline shall result in the order to issue tax deed being vacated, no tax deed being issued and the Buyer receiving a refund of the tax sale purchase price minus a penalty of twenty-five percent (25%) as the Buyer's only remedy and no 137B costs will be reimbursed. In Treasurer sales, failure to provide such documents and payments to the Auditor within the 150 day deadline shall result in the order to issue deed being vacated, no tax deed being issued and the Buyer receiving a refund of tax sale surplus only, if any, as the Buyer's sole remedy and no 137B costs will be reimbursed.

15. All Court Orders to issue tax deed must be prepared by the tax sale buyer or buyer's legal counsel and must contain the following language: "That Petitioner shall file this Order to Issue Tax Deed with the Lake County Auditor Tax Sale Department within 150 days of the hearing date at which the tax deed petition was granted, together with the necessary Sales Disclosure Form, payment of tax deed recording fees and payment of subsequent or outstanding real property taxes. Petitioner's failure to perform any of the foregoing within 150 days from the subject hearing date shall make this Order to Issue Tax Deed null and void and in Commissioner Sales, failure to provide such documents and payments to the Auditor within the 150 day deadline shall result in the Order to Issue Tax Deed being vacated, no tax deed being issued and the buyer receiving a refund of the tax sale purchase price minus a penalty of twenty-five (25%) percent as the Buyer's only remedy and no 137B costs will be reimbursed. In Treasurer Sales, failure to provide such documents and payments to the Auditor within the 150 day deadline shall result in the Order to Issue Tax Deed being vacated, no tax deed being issued and the Buyer receiving a refund of tax sale surplus only, if any, as the Buyer's sole remedy and no 137B costs will be reimbursed. The Court will not entertain or approve Motions to Extend said filing deadline."
16. No tax deed will issue from the Lake County Auditor until remaining taxes and/or subsequent taxes and tax deed recording fees are paid in full by the tax sale purchaser or a certificate gift grantee by way of cashier's check or money order issued in the name of the tax sale purchaser as remitter.
17. Pursuant to I.C. 34-9-1-1, all sale bidders that are corporations, limited liability companies (LLC) or partnerships are required to be represented by licensed legal counsel in the preparation and issuance of the required tax sale notices (I.C. 6-1.1-25-4.5 and I.C. 6-1.1-25-4.6) and said legal counsel must attend all Lake Circuit Court tax deed hearings on behalf of the bidder/buyer corporation and/or LLC. All such business entities must also provide a current Indiana Secretary of State official Certificate of Existence/Authorization.

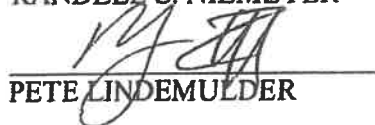
That this Ordinance repeals and replaces Ordinance No. 1449B, the Ordinance Establishing the Lake County Sale Local Rules, adopted on August 11, 2020 and its amendment, Ordinance No. 1449B-1, adopted on February 8, 2022.

SO ORDAINED THIS 12th DAY OF November, 2024.


CHRISTINE CID, President

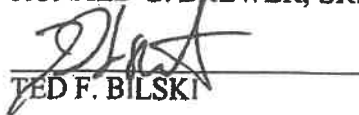

DAVID HAMM


RANDELL C. NIEMEYER


PETE LINDEMULDER


CHARLIE BROWN


RONALD G. BREWER, SR.


TED F. BILSKI

Members of the Lake County Council

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2024 Indiana Code

Title 6. Taxation

Article 1.1. Property Taxes

Chapter 24. Sale of Real Property

When Taxes or Special Assessments Become Delinquent

6-1.1-24-2. Notice of Tax Sale; Information Required in Notice; County Recovery of Unpaid Costs; Combined Sale or Redemption

Universal Citation:

IN Code § 6-1.1-24-2 (2024) ○

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

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

(1) A list of tracts or real property eligible for sale under this chapter.

(2) A statement that the tracts or real property included in the list will be sold at public auction to the highest bidder, subject to the right of redemption.

(3) A statement that the tracts or real property will not be sold for an amount which is less than the sum of:

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

(B) the taxes and special assessments on each tract or item of real property that are due and payable in the year of the sale, whether or not they are delinquent;

(C) all penalties due on the delinquencies;

(D) an amount prescribed by the county auditor that equals the sum of:

(i) the greater of twenty-five dollars (\$25) or postage and publication costs; and

(ii) any other actual costs incurred by the county that are directly attributable to the tax sale; and

(E) any unpaid costs due under subsection (c) from a prior tax sale.

(4) A statement that a person redeeming each tract or item of real property after the sale must pay:

(A) one hundred ten percent (110%) of the amount of the minimum bid for which the tract or item of real property was offered at the time of sale if the tract or item of real property is redeemed not more than six (6) months after the date of sale;

(B) one hundred fifteen percent (115%) of the amount of the minimum bid for which the tract or item of real property was offered at the time of sale if the tract or item of real property is redeemed more than six (6) months after the date of sale;

(C) the amount by which the purchase price exceeds the minimum bid on the tract or item of real property plus five percent (5%) interest per annum, on the amount by which the purchase price exceeds the minimum bid; and

(D) all taxes and special assessments on the tract or item of real property paid by the purchaser after the tax sale plus interest at the rate of five percent (5%) per annum, on the amount of taxes and special assessments paid by the purchaser on the redeemed property.

(5) A statement for informational purposes only, of the location of each tract or item of real property by key number, if any, and street address, if any, or a common description of the property other than a legal description. The township assessor, or the county assessor if there is no township assessor for the township, upon written request from the county auditor, shall provide the information to be in the notice required by this subsection. A misstatement in the key number or street address does not invalidate an otherwise valid sale.

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

(7) A statement indicating:

(A) the name of the owner of each tract or item of real property with a single owner; or

(B) the name of at least one (1) of the owners of each tract or item of real property with multiple owners.

(8) A statement of the procedure to be followed for obtaining or objecting to a judgment and order of sale, that must include the following:

(A) A statement:

(i) that the county auditor and county treasurer will apply on or after a date designated in the notice for a court judgment against the tracts or real property for an amount that is not less than the amount set under subdivision (3), and for an order to sell the tracts or real property at public auction to the highest bidder, subject to the right of redemption; and

(ii) indicating the date when the period of redemption specified in IC 6-1.1-25-4 will expire.

(B) A statement that any defense to the application for judgment must be:

(i) filed with the court; and

(ii) served on the county auditor and the county treasurer;

before the date designated as the earliest date on which the application for judgment may be filed.

(C) A statement that the county auditor and the county treasurer are entitled to receive all pleadings, motions, petitions, and other filings related to the defense to the

application for judgment.

(D) A statement that the court will set a date for a hearing at least seven (7) days before the advertised date and that the court will determine any defenses to the application for judgment at the hearing.

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

(10) A statement that the sale will take place at the times and dates designated in the notice. Whenever the public auction is to be conducted as an electronic sale, the notice must include a statement indicating that the public auction will be conducted as an electronic sale and a description of the procedures that must be followed to participate in the electronic sale.

(11) A statement that a person redeeming each tract or item after the sale must pay the costs described in IC 6-1.1-25-2(e).

(12) If a county auditor and county treasurer have entered into an agreement under IC 6-1.1-25-4.7, a statement that the county auditor will perform the duties of the notification and title search under IC 6-1.1-25-4.5 and the notification and petition to the court for the tax deed under IC 6-1.1-25-4.6.

(13) A statement that, if the tract or item of real property is sold for an amount more than the minimum bid and the property is not redeemed, the owner of record of the tract or item of real property who is divested of ownership at the time the tax deed is issued may have a right to the tax sale surplus.

(14) If a determination has been made under subsection (e), a statement that tracts or items will be sold together.

(15) A statement that if a tract or item of real property has been offered for sale at a county treasurer's tax sale in accordance with section 5 of this chapter and a county executive's tax sale in accordance with section 6.1 of this chapter on two (2) or more occasions without a bid, the tract or item of real property may be subject to an ordinance adopted under IC 6-1.1-25-4.9.

(16) With respect to a tract or an item of real property that is subject to sale under this chapter after October 31, 2023, and before November 1, 2024, a statement declaring whether an ordinance adopted under IC 6-1.1-37-16 is in effect in the county and, if

applicable, an explanation of the circumstances in which interest and penalties on the delinquent taxes and special assessments will be waived.

(c) If within sixty (60) days before the date of the tax sale the county incurs costs set under subsection (b)(3)(D) and those costs are not paid, the county auditor shall enter the amount of costs that remain unpaid upon the tax duplicate of the property for which the costs were set. The county treasurer shall mail notice of unpaid costs entered upon a tax duplicate under this subsection to the owner of the property identified in the tax duplicate.

(d) The amount of unpaid costs entered upon a tax duplicate under subsection (c) must be paid no later than the date upon which the next installment of real estate taxes for the property is due. Unpaid costs entered upon a tax duplicate under subsection (c) are a lien against the property described in the tax duplicate, and amounts remaining unpaid on the date the next installment of real estate taxes is due may be collected in the same manner that delinquent property taxes are collected.

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

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

Formerly: Acts 1975, P.L.47, SEC.1. As amended by Acts 1977, P.L.73, SEC.1; P.L.60-1986, SEC.3; P.L.88-1987, SEC.2; P.L.89-1987, SEC.1; P.L.61-1988, SEC.1; P.L.60-1988, SEC.7; P.L.83-1989, SEC.3; P.L.50-1990, SEC.4; P.L.1-1991, SEC.48; P.L.62-1991, SEC.1; P.L.1-1992, SEC.16; P.L.69-1993, SEC.1; P.L.39-1994, SEC.4; P.L.56-1996, SEC.4; P.L.29-1998, SEC.1; P.L.139-2001, SEC.2; P.L.170-2003, SEC.1; P.L.169-2006, SEC.15; P.L.89-2007, SEC.1; P.L.146-2008, SEC.258; P.L.56-2012, SEC.2; P.L.66-2014, SEC.7; P.L.247-2015, SEC.9; P.L.251-2015, SEC.2; P.L.236-2023, SEC.44; P.L.27-2023, SEC.1.

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