

IC 32-21-8

Chapter 8. Tax Sale Surplus Disclosure

IC 32-21-8-1

Applicability of chapter

Sec. 1. This chapter applies to a transfer of property made after June 30, 2001, that transfers ownership of the property from a delinquent taxpayer to another person after the property is sold at a tax sale under IC 6-1.1-24 and before the tax sale purchaser is issued a tax sale deed under IC 6-1.1-25-4.

As added by P.L.2-2002, SEC.6.

IC 32-21-8-2

Tax sale surplus fund disclosure form; filing

Sec. 2. A taxpayer must file a tax sale surplus fund disclosure form in duplicate with the county auditor before the taxpayer may transfer title to property if:

- (1) the taxpayer owes delinquent taxes on the property;
- (2) the property was sold at a tax sale under IC 6-1.1-24; and
- (3) a part of the tax sale purchaser's bid on the property was deposited into the tax sale surplus fund under IC 6-1.1-24-7.

As added by P.L.2-2002, SEC.6.

IC 32-21-8-3

Tax sale surplus fund disclosure form; contents

Sec. 3. A tax sale surplus fund disclosure form must contain the following information:

- (1) The name and address of the taxpayer transferring the property.
- (2) The name and address of the person acquiring the property.
- (3) The proposed date of transfer.
- (4) The purchase price for the transfer.
- (5) The date the property was sold at a tax sale under IC 6-1.1-24.
- (6) The amount of the tax sale purchaser's bid that was deposited into the tax sale surplus fund under IC 6-1.1-24-7.
- (7) Proof from the county treasurer that the person acquiring the property has paid to the county treasurer the amount required under IC 6-1.1-25 for redemption of the property.

As added by P.L.2-2002, SEC.6. Amended by P.L.187-2016, SEC.14.

IC 32-21-8-4

Signing and acknowledging of form

Sec. 4. The tax sale surplus fund disclosure form must be signed by the taxpayer transferring the property and acknowledged before an officer authorized to take acknowledgments of deeds.

As added by P.L.2-2002, SEC.6.

IC 32-21-8-5**Duties of county auditor**

Sec. 5. The county auditor shall:

- (1) stamp the tax sale surplus fund disclosure form to indicate the county auditor's receipt of the form; and
- (2) remit the duplicate to the taxpayer.

As added by P.L.2-2002, SEC.6.

IC 32-21-8-6**State board of accounts to prescribe form**

Sec. 6. The state board of accounts shall prescribe the tax sale surplus fund disclosure form required by this chapter.

As added by P.L.2-2002, SEC.6.

IC 32-21-8-7**Endorsement of conveyance document**

Sec. 7. (a) Before a county auditor may make the endorsement required by IC 36-2-11-14 on a document of conveyance for property to which this chapter applies, the person acquiring the property must:

- (1) redeem the property by paying to the county treasurer the total amount required under IC 6-1.1-25; and
- (2) provide to the county auditor proof from the county treasurer that the person made the payment specified under subdivision (1).

(b) A conveyance of property to which this chapter applies is inoperable and void if the conveyance document is not recorded with the county recorder of the county where the property is located on or before the expiration of the redemption period specified under IC 6-1.1-25 for the property.

As added by P.L.187-2016, SEC.15.