

## **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.

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

#### **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.*