



PREVAILED	Roll Call No. _____
FAILED	Ayes _____
WITHDRAWN	Noes _____
RULED OUT OF ORDER	

HOUSE MOTION _____

MR. SPEAKER:

I move that House Bill 1427 be amended to read as follows:

- 1 Page 26, between lines 35 and 36, begin a new paragraph and insert:
- 2 "SECTION 22. IC 6-1.1-24-17.5, AS AMENDED BY
- 3 P.L.159-2023, SECTION 1, IS AMENDED TO READ AS FOLLOWS
- 4 [EFFECTIVE JULY 1, 2025]: Sec. 17.5. (a) This section does not
- 5 apply to real property:
- 6 (1) used as a principal place of residence and receiving a
- 7 homestead standard deduction under IC 6-1.1-12-37 for the most
- 8 recent assessment date; or
- 9 (2) for which a set off has been obtained under IC 6-8.1-9.5
- 10 against the delinquent debt owed on the real property.
- 11 This subsection includes any real property adjacent to and under the
- 12 same ownership as the homestead real property described in
- 13 subdivision (1).
- 14 (b) This section applies only to real property that has been offered
- 15 for sale by the county at two (2) or more public tax sales held under
- 16 this chapter.
- 17 (c) For purposes of this section, "county executive" refers to:
- 18 (1) in a county containing a consolidated city, the board of
- 19 commissioners as provided in IC 36-3-3-10; and
- 20 (2) in all other counties, the board of commissioners.
- 21 (d) For purposes of this section, "eligible nonprofit entity" means an

1 organization exempt from federal income tax under 26 U.S.C.
2 501(c)(3) that is either:

3 (1) an entity that:

4 (A) acquires real property to stabilize and provide future home
5 ownership opportunities to those who would not otherwise be
6 financially capable of purchasing a home;

7 (B) has the organizational capacity and community experience
8 necessary to successfully undertake community development
9 projects;

10 (C) has been organized and in operation for at least five (5)
11 years; and

12 (D) has each year of the immediately preceding two (2) years,
13 rehabilitated and transferred at least one (1) single family
14 dwelling to a low or moderate income household for use as a
15 residence; or

16 (2) a community development corporation (as defined in
17 IC 4-4-28-2).

18 (e) For purposes of this section, "low or moderate income
19 household" means a household having an income equal to or less than
20 the Section 8 low income limit established by the United States
21 Department of Housing and Urban Development.

22 (f) A county treasurer may, as a separate part of a regularly
23 scheduled sale conducted under section 5 of this chapter, offer for sale
24 a tract or item of real property, subject to the right of redemption, to an
25 eligible nonprofit entity for purposes of a project for the development
26 of low or moderate income housing, using either:

27 (1) the sale process under section 5 of this chapter; or

28 (2) a procedure developed and implemented by resolution of the
29 county executive that conforms in all material respects to the
30 procedures under section 5 of this chapter.

31 (g) Not more than five percent (5%) of the number of parcels listed
32 for sale under section 5 of this chapter may be made available for sale
33 to eligible nonprofit entities under subsection (f). However, an eligible
34 nonprofit entity may acquire not more than ten (10) parcels made
35 available for sale under subsection (f).

36 (h) To participate in a sale under subsection (f), an eligible nonprofit
37 entity must file, not later than forty-five (45) days prior to the
38 advertised date of the sale under section 5 of this chapter:

39 (1) an application to the county executive, signed by an officer or
40 member of the eligible nonprofit entity, that includes:

41 (A) the address or parcel number of the tract or item of real
42 property the entity desires to acquire;

43 (B) the intended use of the tract or item of real property;

44 (C) the time period anticipated for implementation of the
45 intended use; and

46 (D) any additional information required by the county

1 executive and communicated to potential applicants in
 2 advance that demonstrates the entity meets the definition of an
 3 eligible nonprofit entity under subsection (d); and
 4 (2) documentation verifying:
 5 (A) the entity's federal tax exempt status; and
 6 (B) the entity's good standing in Indiana as determined by the
 7 secretary of state.
 8 (i) If an eligible nonprofit entity takes possession of a tax sale
 9 certificate under this section, the eligible nonprofit entity acquires the
 10 same rights and obligations as a purchaser under section 6.1 of this
 11 chapter. However, if an eligible nonprofit entity obtains a tax deed after
 12 the expiration of the redemption period specified under IC 6-1.1-25, the
 13 eligible nonprofit entity shall first offer an occupant of the parcel the
 14 opportunity to purchase the parcel.
 15 (j) If an eligible nonprofit entity uses a tract or item of real property
 16 obtained under this section for a purpose other than the development
 17 of low or moderate income housing, the tract or item of real property
 18 is subject to forfeiture.
 19 ~~(k) Before January 1, 2023, and before each January 1 thereafter, the~~
 20 ~~county executive shall provide an annual report to the legislative~~
 21 ~~council in an electronic format under IC 5-14-6 concerning the tax sale~~
 22 ~~program established by this section."~~
 23 Renumber all SECTIONS consecutively.
 (Reference is to HB 1427 as printed February 13, 2025.)

Representative Gore