

SB28 TAX SALES (NIEMEYER R) Prohibits a person who is delinquent in the payment of personal property taxes or is subject to an existing personal property tax judgment from bidding on or purchasing a tract at a tax sale. Prohibits a business entity from bidding on or purchasing a tract at a tax sale when a person who is prohibited from bidding on or purchasing a tract at a tax sale: (1) formed the business entity; (2) joined with another person or party to form the business entity; (3) joined the business entity as a proprietor, incorporator, partner, shareholder, director, employee, or member; (4) becomes an agent, employee, or board member of the business entity; or (5) represents the business entity in a legal matter. Requires a county treasurer to pay all taxes and assessments that accrue on the tract of real estate through the time the record owner is divested of title from the tax sale surplus fund for the tract. Permits a county legislative body to adopt an ordinance prohibiting the assignment of a certificate of sale prior to the issuance of a tax title deed. Adds requirements that must be met within 150 days of the date a court grants a petition to issue a tax deed before a county auditor can issue or record a tax deed. Provides that a person who provides false information on the county treasurer's tax sale affidavit commits a Class A misdemeanor.

*Current Status:* 1/4/2021 - Referred to Senate Local Government

*State Bill Page:* [SB28](#)

SB30 VARIOUS PROPERTY TAX MATTERS (NIEMEYER R) Provides that an individual who is certified as a level one or level two assessor-appraiser may serve as a tax representative of a taxpayer before the county property tax assessment board of appeals, if authorized by the taxpayer on a form submitted with the taxpayer's notice to initiate an appeal. Provides that an individual who is certified as a level three assessor-appraiser may serve as a tax representative of a taxpayer before the county property tax assessment board of appeals or the Indiana board.

*Current Status:* 1/4/2021 - Referred to Senate Local Government

*State Bill Page:* [SB30](#)