

HOUSE BILL No. 1053

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1.

Synopsis: Remediation of tax sale parcels. Permits a county treasurer to require purchasers of designated parcels of real property that are: (1) located in a consolidated city; and (2) subject to tax sale, and purchased at or as a separate part of a tax sale; to submit remediation plans describing how the purchasers will bring the parcels of real property into compliance with a building code or ordinance of a consolidated city after the redemption period ends.

Effective: July 1, 2026.

Moed

December 5, 2025, read first time and referred to Committee on Local Government.



Second Regular Session of the 124th General Assembly (2026)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2025 Regular Session of the General Assembly.

HOUSE BILL No. 1053

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-24-5.8 IS ADDED TO THE INDIANA
2 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
3 [EFFECTIVE JULY 1, 2026]: **Sec. 5.8. (a) This section applies only**
4 **to a parcel of real property that is:**

5 **(1) in violation of a building code or ordinance of a**
6 **consolidated city at the time the parcel of real property is**
7 **made available for tax sale under this chapter; and**

8 **(2) located in a consolidated city.**

9 **This section does not apply to a parcel of real property that is used**
10 **as a principal place of residence and received a homestead**
11 **standard deduction under IC 6-1.1-12-37 for the most recent**
12 **assessment date.**

13 **(b) A county treasurer may require the purchaser of a tax sale**
14 **certificate to provide the county treasurer with a remediation plan**
15 **describing how the purchaser will bring the parcel of real property**
16 **into compliance with the building code or ordinance after the**
17 **redemption period ends.**



1 (c) A county treasurer must designate the parcels of real
 2 property subject to subsection (b) prior to a sale under section 5 of
 3 this chapter. Subsection (b) may apply to not more than five
 4 percent (5%) of the total number of parcels listed for sale under
 5 section 5 of this chapter. The redevelopment commission may assist
 6 the county treasurer in designating the parcels of real property
 7 subject to subsection (b).

8 (d) A county treasurer may offer for sale the parcels of real
 9 property subject to subsection (b) as a separate part of a regularly
 10 scheduled sale under section 5 of this chapter.

11 SECTION 2. IC 6-1.1-25-21 IS ADDED TO THE INDIANA CODE
 12 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 13 1, 2026]: Sec. 21. (a) This section applies to a parcel of real
 14 property that is:

15 (1) sold under IC 6-1.1-24-5.8(b); and

16 (2) in violation of a building code or ordinance of a
 17 consolidated city at the time a tax deed is issued for the parcel
 18 of real property.

19 (b) A county auditor must include language in the tax deed
 20 requiring the purchaser to remedy any violations of a building
 21 code or ordinance on the parcel of real property not later than
 22 eighteen (18) months after the date the tax deed is issued by the
 23 county auditor.

24 (c) If a purchaser fails to remedy any violations of a building
 25 code or ordinance under subsection (b), the parcel of real property
 26 is subject to forfeiture.

27 (d) Before January 1, 2027, and before each January 1
 28 thereafter, the county executive shall provide an annual report
 29 concerning the remediation program established by this section
 30 and IC 6-1.1-24-5.8 to the legislative council in an electronic format
 31 under IC 5-14-6.

