
This act summary is provided for the convenience of the public and members of the General Assembly. It is intended to provide a general summary of the act and may not be exhaustive. It has been prepared by the staff of the Office of Legislative Council without input from members of the General Assembly. It is not intended to aid in the interpretation of legislation or to serve as a source of legislative intent.

Act No. 117 (H.300). Property; statute of limitations

An act relating to the statute of limitations for recovery and possession of property actions against the grantee of a tax collector's deed

This act changes the statute of limitations for a cause of action in a tax sale so that a delinquent taxpayer has a two-year period to sue to recover the property; requires that a municipality take additional steps to notify a taxpayer and any creditors to the property before selling the taxpayer's property at a tax sale if the initial notice by registered mail is returned unclaimed; and clarifies that the municipality may recover from the taxpayer the costs of serving the notice.

Effective Date: July 1, 2018