INDIANA SUPREME COURT

Twin Lakes Regional Sewer District v. Steven E. Hruska, Virginia Hanna

21 N.E.3d 91 (Ind. 2014) · No. No. 08S02-1402-MI-78 · Decided December 4, 2014

OPINION

DICKSON, J.

ATTORNEY FOR APPELLANT ATTORNEY FOR APPELLEES ATTORNEYS FOR AMICUS CURIAE Donald J. Tribbett Dale W. Arnett Indiana Regional Sewer District Association Tribbett Law Office Winchester, Indiana Anne H. Poindexter Logansport, Indiana Stephenie K. Gookins Campbell Kyle Proffitt LLP Carmel, Indiana ____ In the Indiana Supreme Court __________________________________ Dec 4 2014, 9:44 am No. 08S02-1402-MI-78 IN RE: THE CARROLL COUNTY 2012 TAX SALE __________________________________ TWIN LAKES REGIONAL SEWER DISTRICT, Appellant (Intervenor Below), v. STEVEN E. HRUSKA, VIRGINIA HANNA, Appellees (Petitioners below) EQUITY TRUST COMPANY FBO #80677, 1 (Petitioner below), AND CARROLL COUNTY, INDIANA, BY AND THROUGH THE CARROLL COUNTY AUDITOR Appellee (Respondent below). __________________________________ Appeal from the Carroll Circuit Court, No. 08C01-1208-MI-15 The Honorable Benjamin A. Diener, Judge __________________________________ On Petition to Transfer from the Indiana Court of Appeals, No. 08A02-1303-MI-220 __________________________________ December 4, 2014 Dickson, Justice.

1 Equity Trust Company FBO #80677, was listed as a party by the Appellant District, but has not participated in this appeal. As noted by the Court of Appeals, these proceedings as to Equity Trust Com- pany were procedurally different from those involving landowners Hruska and Hanna, and did not result in final action. Twin Lakes Regional Sewer District v. Hruska, 993 N.E.2d 635, 637–38 (Ind.

Ct. App. 2013). The last trial court entry with respect to Equity Trust ordered its hearing "continued indefinitely." Appellant's App'x at 3. The facts in this case parallel those of Twin Lakes v. Ray, 08S04-1402-MI-97, __ N.E.3d __ (Ind. 2014), which we contemporaneously issue today.

In both cases, the same trial court granted landowners' requests to remove their properties from the list of properties subject to tax sale, and Twin Lakes Regional Sewer District appealed, challenging the trial court's interpreta- tion of Indiana Code section 13-26-14-4.

For the same reasons expressed today in Ray, we also reverse the judgment of the trial court in the present case. As we hold today in Ray, the lien foreclosure prohibition of Indiana Code section 13-26-14-4, governing the collection of regional sewer district sewer liens, does not apply to collection by tax sale.

Here, because the District employed the tax sale method rather than seeking collection of the landowners' unpaid sewer bills and penalties through foreclosure, the lien fore- closure prohibition clause does not apply.

The judgment of the trial court removing the land- owners' properties from the tax sale list is reversed, and this cause is remanded for further pro- ceedings consistent with this opinion. Rush, C.J., Rucker, David, and Massa, JJ., concur. 2