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In re Carroll County 2012 Tax Sale

Court of Appeals of Indiana - August 8, 2013 - N.E.2d - 2013 WL 4020307

The primary issue in this case was whether the trial court erred in interpreting Indiana Code section 13-26-14-4, which prohibits real property from being sold at a tax sale when the only lien against the property was for unpaid sewer bills. The appellees-petitioners successfully petitioned the trial court to have their respective properties removed from the county tax sale list when it was determined that unpaid sewage bills were the only liens on the parcels.

Twin Lakes Regional Sewer District (TLRSD), appealed that determination, alleging that the trial court misinterpreted the provisions of Indiana Code section 13-26-14-4 regarding the removal of the properties from the tax sale list.

The appeals court concluded that the trial court properly determined that the statute prohibits foreclosure on the property at a tax sale when an unpaid sewer bill is the only lien that exists on the property.