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City of Fort Wayne v. Southwest Allen County Fire Protection District

Court of Appeals of Indiana - August 10, 2017 - N.E.3d - 2017 WL 3428770

City filed complaint for declaratory judgment against a fire protection district and State auditor seeking a declaration that city was entitled to receive property tax revenues from territories that were annexed by city.

The Superior Court dismissed for lack of subject matter jurisdiction, and city appealed.

The Court of Appeals held that declaratory judgment action was under jurisdiction of superior court.

Declaratory judgment action brought by city against a fire protection district and State auditor, in which city sought a declaration that it was entitled to receive property tax revenues from territories that city annexed, was under jurisdiction of superior court, rather than tax court; although annexation affected the allocation of tax revenue, there was no tax law that needed to be applied for court to declare whether city was entitled to property tax revenue derived from the annexed territories