

Bond Case Briefs

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In re 2014 Johnson County Tax Sale

Court of Appeals of Indiana - December 22, 2015 - N.E.3d - 2015 WL 9306974

Following tax sale, town brought petition seeking issuance of tax deed. The Superior Court denied issuance of tax deed, ruling that the property owner had redeemed the property. Town appealed, arguing that property owner was not entitled to equitable relief because he did not file an objection to the Town's petition for a tax deed.

The Court of Appeals held that:

- Trial court's findings were not clearly erroneous, and
- Trial court was not prevented from exercising its equitable power in favor of property owner by denying town's petition.

Trial court, in granting equitable relief to property owner by denying town's petition for issuance of tax deed, did not clearly err in finding that he went to auditor's office to determine amount due to redeem property and paid amount he was provided, that he did not have unclean hands, and that he relied upon information provided by auditor.

Trial court was not prevented from exercising its equitable power in favor of property owner by denying town's petition for issuance of tax deed, by property owner's failure to file objection and request hearing pursuant to statute governing petitions for issuance of tax deed, where court did hold hearing and town did not object to hearing.