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In the  
**Indiana Supreme Court**

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No. 08S02-1402-MI-78

IN RE: THE CARROLL COUNTY 2012 TAX SALE

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TWIN LAKES REGIONAL SEWER DISTRICT,

*Appellant (Intervenor Below),*

v.

STEVEN E. HRUSKA,  
VIRGINIA HANNA,  
EQUITY TRUST COMPANY FBO #80677,<sup>1</sup>

*Appellees (Petitioners below)  
(Petitioner below),*

AND

CARROLL COUNTY, INDIANA, BY AND THROUGH  
THE CARROLL COUNTY AUDITOR

*Appellee (Respondent below).*

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Appeal from the Carroll Circuit Court, No. 08C01-1208-MI-15  
The Honorable Benjamin A. Diener, Judge

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On Petition to Transfer from the Indiana Court of Appeals, No. 08A02-1303-MI-220

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**December 4, 2014**

**Dickson, Justice.**

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<sup>1</sup> 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 Company 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 interpretation 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 foreclosure prohibition clause does not apply. The judgment of the trial court removing the landowners' properties from the tax sale list is reversed, and this cause is remanded for further proceedings consistent with this opinion.

Rush, C.J., Rucker, David, and Massa, JJ., concur.