

IN THE COURT OF APPEALS OF IOWA

No. 7-946 / 07-0103
Filed January 16, 2008

WELLS FARGO, N.A.,
Plaintiff-Appellant,

vs.

STEVEN L. SODEMAN and SCOTT COUNTY,
Defendants-Appellees.

Appeal from the Iowa District Court for Scott County, David H. Sivright,
Judge.

Wells Fargo appeals from the district court's grant of summary judgment in
favor of the defendants on its action to set aside a tax sale and void the tax sale
deed. **REVERSED AND REMANDED.**

Matthew E. Laughlin and Behnaz Soulati of Davis, Brown, Koehn, Shors &
Roberts, P.C., Des Moines, for appellant.

Derek G. Jones and Marc Engelmann, Davenport, for appellee Steven L.
Sodeman.

Theodore Priester of Priester & Shie, Davenport, for appellee Scott
County.

Considered by Huitink, P.J., and Miller and Eisenhauer, JJ.

EISENHAUER, J.

Wells Fargo appeals from the district court's grant of summary judgment in favor of the defendants on its action to set aside a tax sale and void the tax sale deed. Defendant Steven Sodeman concedes the district court erred in concluding Wells Fargo did not have standing to challenge the tax sale, but argues this court should affirm the summary judgment ruling because it exceeded the statute of limitations to file the claim.

This court may uphold the summary judgment ruling on any ground urged to the district court. *Beck v. Phillips*, 685 N.W.2d 637, 646 (Iowa 2004). However, it is within our discretion to do so. *Id.* While it is undisputed the statute of limitations argument was made to the district court, it was not ruled on. We think it is more appropriate to remand for further proceedings to fully develop the record and for a ruling by the district court.

We reverse and remand for further proceedings.

REVERSED AND REMANDED.