

11-161 ARMOUR V. INDIANAPOLIS

DECISION BELOW: 946 N.E.2d 553

LOWER COURT CASE NUMBER: 49S02-1007-CV-402

QUESTION PRESENTED:

Petitioners are the owners of 31 residential real estate parcels in Indianapolis, Indiana, who were assessed approximately \$9,000 each for connection to a public sewer system. Petitioners paid their assessments in full, while their neighbors-owners of approximately 150 other parcels-elected to pay in monthly installments over 10, 20, or 30 years. Shortly thereafter, the City adopted a new assessment scheme that vastly reduced each taxpayer's burden. The City forgave the outstanding balances of those taxpayers who were paying in installments, but it refused to refund payments made by those who had already paid in full.

The Indiana Supreme Court-in conflict with decisions of a federal court holding the very same conduct unconstitutional and other state high courts-held that this action did not violate the Equal Protection Clause, even though it allowed the City to retain from each petitioner 30 times as much in assessed taxes as identically situated owners paid. In so holding, the 3-2 majority of the Indiana Supreme Court dismissed this Court's unanimous decision in *Allegheny Pittsburgh Coal Co. v. County Commission*, 488 U.S. 336 (1989), as "narrowed to its facts." App. 28a. The question presented is:

Whether the Equal Protection Clause precludes a local taxing authority from refusing to refund payments made by those who have paid their assessments in full, while forgiving the obligations of identically situated taxpayers who chose to pay over a multi-year installment plan.

CERT. GRANTED 11/14/2011