

NONPRECEDENTIAL DISPOSITION

To be cited only in accordance with FED. R. APP. P. 32.1

United States Court of Appeals**For the Seventh Circuit****Chicago, Illinois 60604**

Submitted September 11, 2023*

Decided September 12, 2023

*Before*FRANK H. EASTERBROOK, *Circuit Judge*ILANA DIAMOND ROVNER, *Circuit Judge*THOMAS L. KIRSCH II, *Circuit Judge*

No. 22-2495

JAMES GARNER,
*Plaintiff-Appellant,**v.*PEGGY KATONA, et al.,
*Defendants-Appellees.*Appeal from the United States District
Court for the Northern District of
Indiana, Hammond Division.

No. 2:21-CV-250-TLS-APR

Theresa L. Springmann,
*Judge.***ORDER**

An Indiana tax court confirmed the tax-delinquency sale of real estate owned by a church after the church did not pay its property taxes. The church's president, James Garner, then sued county officials and private persons involved in the sale. He sought to enjoin their attempts to collect property taxes from the church and to obtain damages

* We have agreed to decide the case without oral argument because the briefs and record adequately present the facts and legal arguments, and oral argument would not significantly aid the court. FED. R. APP. P. 34(a)(2)(C).

arising from those efforts. But federal courts may not enjoin the collection of state taxes or resolve a claim for damages arising from those efforts where state courts supply an adequate remedy. We thus affirm the district court's dismissal of Garner's complaint.

According to the complaint, Garner's church purchased real estate in Hammond, Indiana, and did not pay local taxes on the property for three years. A tax lien on the property was later enforced at a county tax sale. After the church failed to redeem the property by paying the tax debt within one year of that sale, the buyer petitioned the county court to issue a tax deed, which the court granted after considering Garner's objection. *Residential Note Funding, LLC v. Correct Knowledge is Power Church of Simplicity = Genius*, No. 45C01-2011-TP-001212 (Ind. Cir. Ct. July 15, 2021). The court later directed the county auditor to issue a tax deed to the buyer.

Garner sued county officials, the buyer, and other private persons involved in the transaction. He sought to enjoin the collection of property taxes owed by the church and to obtain damages that, he said, he and the church incurred from the tax collection. Garner based those requests for relief on assertions that the tax sale violated his right to due process and to exercise his religion freely and that the sale occurred through fraud.

The district court granted the defendants' motions to dismiss, ruling that three threshold problems defeated the case. First, it ruled that Garner lacked standing to obtain relief on behalf of the church, the tax debtor. Second, the court determined under the *Rooker-Feldman* doctrine that it lacked jurisdiction to review a state-court judgment. *See Rooker v. Fid. Tr. Co.*, 263 U.S. 413, 415–16 (1923); *D.C. Court of Appeals v. Feldman*, 460 U.S. 462, 486 (1983). Third, the court reasoned, the Tax Injunction Act prohibits federal courts from enjoining or interfering with the collection of state taxes. *See* 28 U.S.C. § 1341.

On appeal, Garner unpersuasively contests the dismissal of his suit seeking a tax injunction and damages. We begin with his injunction request and may choose among any threshold ground for not reaching the merits of his due-process, free-exercise, and fraud claims. *Sinochem Int'l Co. v. Malay. Int'l Shipping Corp.*, 549 U.S. 422, 431 (2007). The Tax Injunction Act forbids federal courts from enjoining any state tax where a plain, speedy, and efficient remedy exists in state courts. 28 U.S.C. § 1341; *Empress Casino Joliet Corp. v. Balmoral Racing Club, Inc.*, 651 F.3d 722, 725 (7th Cir. 2011) (en banc). We have held that Indiana offers such a remedy through its tax appeals process. *Hay v. Ind. State Bd. of Tax Comm'rs*, 312 F.3d 876, 880 (7th Cir. 2002). And Garner makes no argument on

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appeal why, when he objected to the tax sale in the Indiana forum, that court could not fairly resolve the claims he raises here. Thus the request for an injunction fails.

That leaves Garner's demand for damages, and we conclude that under the comity doctrine the district court rightly refused to entertain that request for relief, too. Like the Tax Injunction Act, the comity doctrine bars federal courts from resolving suits for damages arising from the enforcement of state taxes so long as a plain, adequate, and complete state remedy exists. *Fair Assessment in Real Estate Ass'n, Inc. v. McNary*, 454 U.S. 100, 115–16 (1981). Whether a remedy is plain, adequate, and complete is essentially identical to the Tax Injunction Act's inquiry into whether a remedy is plain, speedy, and efficient. *Id.* at 116 n.8. Again, Garner's appellate filings supply no reason why a federal court should intervene in what is fundamentally a state issue.

AFFIRMED