

2 Hennepin County Addressed at SCOTUS

The Supreme Court of the United States recently ruled on a case from Minnesota. Geraldine Tyler, a 92-year-old Hennepin County resident, accumulated approximately \$15,000 in unpaid real estate taxes on her condominium. The County seized her condo and sold it for \$40,000, keeping the excess \$25,000. Tyler argued that the County had unconstitutionally retained the excess value of her home in violation of the Takings Clause of the Fifth Amendment and the Excessive Fines Clause of the Eighth Amendment. The District Court dismissed for failure to state a claim, and the Eighth Circuit affirmed.



SCOTUS held Tyler did state an appropriate claim under the Takings Clause, which provides that “private property shall not be taken for public use, without just compensation.” Further, federal law has “long recognized the principle that a taxpayer is entitled to the surplus in excess of the debt owed,” and Minnesota law recognizes many “other contexts that a property owner is entitled to the surplus in excess of her debt.” Lastly, the Court rejected the argument that Tyler had no property interest in the surplus because she abandoned her home by failing to pay her taxes, noting “the County cannot frame that failure as abandonment to avoid the demands of the Takings Clause.” *Tyler v. Hennepin County, Minnesota, et al.*, 598 U.S. __ (2023).