

## 22-166 TYLER V. HENNEPIN COUNTY, MN

DECISION BELOW: 26 F.4th 789

LOWER COURT CASE NUMBER: 20-3730

QUESTION PRESENTED:

Hennepin County confiscated 93-year-old Geraldine Tyler's former home as payment for approximately \$15,000 in property taxes, penalties, interest, and costs. The County sold the home for \$40,000, and, consistent with a Minnesota forfeiture statute, kept all proceeds, including the \$25,000 that exceeded Tyler's debt as a windfall for the public. In all states, municipalities may take real property and sell it to collect payment for property tax debts. Most states allow the government to keep only as much as it is owed; any surplus proceeds after collecting the debt belong to the former owner. But in Minnesota and a dozen other states, local governments take absolute title, extinguishing the owner's equity in exchange only for cancelling a smaller tax debt, code enforcement fine, or debt to government agencies.

The questions presented are:

1. Whether taking and selling a home to satisfy a debt to the government, and keeping the surplus value as a windfall, violates the Takings Clause?
2. Whether the forfeiture of property worth far more than needed to satisfy a debt plus, interest, penalties, and costs, is a fine within the meaning of the Eighth Amendment?

CERT. GRANTED 1/13/2023