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The U.S. Supreme Court Could Upend Local Property Tax Laws.

The justices heard a case last week on a Minnesota county's profit on a seized condo. A ruling could change property seizure programs nationwide.

Welcome back to the Public Finance Update! I'm Liz Farmer and this week I'm looking at a U.S. Supreme Court case that has financial implications for counties. The property tax and seizure case argued before the high court last week has led to some unlikely alliances—bringing together all parts of the ideological spectrum.

The case, Tyler v. Hennepin County, Minnesota, is about how much autonomy the U.S. Constitution allows state governments who have lawfully seized property from owners who are delinquent on their taxes. A ruling against Hennepin County in this case could limit how and when other local governments can execute a tax foreclosure and what they're allowed to do with the sale proceeds.

The case concerns a one-bedroom condominium in Minneapolis that Geraldine Tyler, now 94 years old, purchased in 1999 and lived in for more than a decade. In 2010, according to her brief, "she left her home out of concern for her health and safety and moved to an apartment building for seniors in a safe and quiet neighborhood." Although she continued to pay her property taxes on time for a while, she stopped paying them starting in 2011.

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ROUTE FIFTY

by LIZ FARMER

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