

# **Bond Case Briefs**

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## **EMINENT DOMAIN - MICHIGAN**

### **Yono v. County of Ingham**

**Supreme Court of Michigan - July 16, 2025 - N.W.3d - 2025 WL 1957960**

Delinquent taxpayer brought action against county, county treasurer, and county land bank authority, alleging unconstitutional taking of property without just compensation after county foreclosed on property to recover delinquent taxes and property failed to sell at public auction.

The Circuit Court granted defendants' motion for summary disposition. Taxpayer appealed. The Court of Appeals affirmed in part, reversed in part, and remanded, directing trial court to calculate surplus owed to property owner. Defendants sought leave to appeal.

The Supreme Court held that because taxpayer's foreclosed real property did not sell at public auction, there were no "surplus proceeds" and, therefore, no taking that required just compensation.

Because delinquent taxpayer's foreclosed real property did not sell at public auction held in compliance with the General Property Tax Act (GPTA), there were no "surplus proceeds" and, therefore, no taking under state constitution that required just compensation; foreclosure sale demonstrated that value of the property interest the government retained was less than what taxpayer owed in property taxes because the property did not sell for the minimum bid, and because there were no proceeds from the sale, taxpayer was not entitled to any compensation.

For purposes of takings claim under state constitution, when property foreclosed upon to recover delinquent property taxes is sold at a public auction, the result of that sale determines the value of the property.