No. 25-203

In the Supreme Court of the United States

JOHANNA MCGEE, AS PERSONAL REPRESENTATIVE OF THE ESTATE OF JACQUELINE MCGEE,

Petitioner,

v.

ALGER COUNTY TREASURER,

Respondent,

AND

LILLIAN JOSEPH,

Petitioner,

v.

IRON COUNTY TREASURER,

Respondent.

On Petition For A Writ Of Certiorari To The Michigan Court Of Appeals

REPLY IN SUPPORT OF THE PETITION FOR A WRIT OF CERTIORARI

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INTRODUCTION

Respondents' Brief in Opposition (BIO) concedes that Iron County confiscated $21,255 of Lillian Joseph's compensation for the taking of her property because she mailed a claim form mandated by state statute by trackable, express priority mail instead of certified mail, which sat in the Iron County mailroom all day on the due date of July 1, before the Treasurer retrieved it on July 2. BIO 11-12; App. 6a-8a. It likewise concedes that Alger County confiscated $34,150 from the estate of Jacqueline McGee, who died around the time of foreclosure, because her heirs did not timely file the same form. BIO 7 ($32,237.71 plus 5% cut of $1,912.50); App. 4a-6a. In Respondents' view, failure to strictly comply with the premature claim deadline causes Petitioners' takings claims to vanish.

The Counties rely entirely on the Michigan Court of Appeals decision upholding the statute against constitutional challenge, *In re Muskegon County Treasurer*, now pending before this Court *sub nom. Beeman v. Muskegon County*, No. 24-858. *Muskegon* relied on *Nelson v. City of New York*, 352 U.S. 103 (1956), placing that decision at the center of the dispute. They claim that *Muskegon*, and therefore *Nelson*, gives them the all-clear to demand strict compliance with the claims statute and any failing, even as insignificant as using a different type of trackable mail or omitting a suite number from the address, justifies the Counties' retention of a windfall.

Respondent's position is not just legally wrong, it is callous. They place the blame squarely on the unfortunate owners for their failure to comply with the very claims statute they allege violates their

constitutional rights. Iron County has a population below 12,000. Alger County has less than 10,000.[1] Together, they process no more than a couple dozen tax foreclosures per year. But with the foreclosures presenting a potentially significant revenue source, the BIO makes it crystal clear that county officials value the windfall over the residents they are sworn to serve. *Compare* BIO 23-25 (blaming Petitioners' "inaction," "missteps," and "failure") *with* MCL § 168.363 (oath of office).

This Court recently granted review in *Pung v. Isabella County*, No. 25-95, also arising in Michigan's confiscatory tax foreclosure context. The important takings and excessive fines questions in that case differ significantly from the takings and due process questions raised here. *Pung* asks how much compensation is due when government takes real property as payment for a relatively small tax debt. This Petition asks whether the government can deploy a harsh and unusual administrative claims process to insulate itself entirely from constitutional challenges to such takings.

But like *Pung*, this case demonstrates the sheer injustice of Michigan's tax foreclosures. When county treasurers enforce government liens for unpaid taxes, they must be "careful to guard the rights of individuals." *Clute v. Barron*, 2 Mich. 192, 201 (1851) (there is "no officer charged with the execution of a public trust who possesses to the same extent the power of doing wrong"). In another Michigan tax foreclosure case, Sixth Circuit Judge Kethledge

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[1] Kristen Carney, *Michigan Counties by Population* (Aug. 7, 2025), https://tinyurl.com/39h7pzz9 (compiling U.S. Census data).

lamented that "what is most remarkable, in the litigation of these claims over the past eight years, is the counties' complete lack of remorse." *Wayside Church v. Van Buren Cnty*., No. 24-1598, 2025 WL 2829601, at *12 (6th Cir. Oct. 6, 2025) (Kethledge, J., concurring). "The facts" of many such cases "truly shock the conscience; and yet, apparently, none of these county officials ever asked whether they *should* keep, for example, $206,000 in property to pay off a resident's $16,750 tax debt. Instead, the counties kept all this property 'simply because the Michigan General Property Tax Act said [they] could.'" *Ibid.* (quoting *Hall v. Meisner*, 51 F.4th 185, 194 (6th Cir. 2022)). When *Tyler v. Hennepin County*, 598 U.S. 631 (2023), and the Michigan Supreme Court in *Rafaeli, LLC v. Oakland County*, 505 Mich. 429 (2020), held these actions were unconstitutional,

> every one of them could have simply returned the property they took; the counties can bear the financial burdens of their own transgressions more easily than these unfortunate individuals can bear them. But instead the counties have employed every available legal artifice to keep as much of that money as they possibly can.

Wayside Church, 2025 WL 2829601, at *12 (Kethledge, J., concurring). That practice continues to this day. Counties are pocketing millions of dollars by exploiting the statute at issue in this case because *Nelson* suggests that *any* process to recover surplus proceeds from a tax sale eliminates a taking. The results are profoundly unjust. "Local governments should serve their people, not prey upon them." *Ibid.*; *cf. Winberry Realty P'ship v. Borough of Rutherford*, 247 N.J. 165, 188 (2021) ("the Tax Collector's duty was to facilitate, not thwart, the redemption of the tax sale

certificate so that plaintiffs could save their home."). This Court should grant review.

CORRECTED FACTS

The Counties assert that Michigan's statute "does not require property owners to file anything in the actual foreclosure proceeding." BIO 28. While owners need not file anything prior to the foreclosure judgment to preserve their right to surplus proceeds, owners must file a motion to claim surplus proceeds in the original, still-open foreclosure proceeding approximately one year after the foreclosure judgment. MCL § 211.78t(6). Petitioners did that here. App. 5a, 7a. This timely filing had no legal effect, however, because owners who miss the prior July 1 notice of claim deadline have no recourse whatsoever to recover compensation for their equity. App. 10a (noting Joseph's "near-miss" to compliance that allowed full confiscation of her property).

ARGUMENT

I. This Case Is a Good Vehicle to Settle the Properly Raised Questions Presented

1. The County implies that this Court should review *Beeman v. Muskegon County*, No. 24-858, rather than this case because the decision below followed the case underlying that petition, *In re Petition of Muskegon Cnty. Treasurer for Foreclosure*, 348 Mich. App. 678 (2023), *review denied* 11 N.W.3d 474 (Mich. 2024). BIO 27, 31.

Petitioners agree with the Counties that *Muskegon* is the case on which all subsequent Michigan courts rely—including the Michigan Supreme Court. *See Hathon v. State of Michigan*, 17 N.W.3d 686, 686 n.1

(Mich. 2025) ("Properly notified claimants must first utilize the statutory process provided by MCL 211.78t for recovery of remaining post-foreclosure sale proceeds before challenging the adequacy of or the application of that process as applied to them."), citing *Muskegon* and *Nelson*. Should the Court grant the *Beeman* petition, McGee and Joseph ask the Court to hold this case pending a decision.

2. The Counties suggest the factual record in this case is insufficiently developed. BIO 27. Yet the Counties don't dispute the basic facts including the amount of the debts, sale prices for the properties, the number and type of notices sent about claiming surplus proceeds, and the Petitioners' efforts to claim their just compensation they were due when the Counties took their entire properties to recover a smaller tax debt. BIO 4-13. These undisputed facts suffice to answer the questions presented.

II. This Court Should Grant Review to Overturn the Takings Decision in *Nelson*

The Counties do not seriously dispute that *Nelson*'s takings discussion raises an issue of great importance. Instead, they argue that *Nelson* was rightly decided and controlling here. BIO 27-28.

1. The Counties incorrectly suggest that *Tyler* upheld *Nelson*'s rule that any process to obtain just compensation negates a takings claim. BIO 28-29. But *Tyler* distinguished *Nelson*, 598 U.S. at 644, and did not consider whether *Nelson* is binding or satisfies modern takings or Section 1983 holdings expressed in cases like *Knick v. Twp. of Scott*, 588 U.S. 180, 189 (2019) (no exhaustion of state remedies required), and *Felder v. Casey*, 487 U.S. 131, 142 (1988) (government cannot impose notice of claim requirements to deny

constitutional claims raised via 42 U.S.C. § 1983 in state court). This case presents those unanswered questions.

2. The Counties argue that this case presents a poor vehicle to address *Nelson*'s conflict with *Knick* and *Felder* because they were not cited below. BIO 28. The Counties concede—as they must—that McGee and Joseph raised and the Michigan Court of Appeals decided the takings and due process claims. BIO 3. Consequently, Petitioners may now make any arguments in support of those claims, regardless of whether they precisely echo the arguments below. *Yee v. City of Escondido*, 503 U.S. 519, 534-35 (1992).

3. The Counties argue that there is no inconsistency between *Nelson* and *Knick* and *Felder* because the latter cases can be distinguished: "the procedures in *Nelson*, like the procedures in [MCL § 211.78t], do not compensate the former property owner with just compensation for a taking; instead, they prevent a taking from occurring in the first instance." BIO 29. Likewise, the Counties argue that *Felder* is inapplicable because Petitioners could file a Section 1983 claim, although they believe this to be pointless "because no unconstitutional taking occurred." BIO 30.

The County's argument rests entirely on *Nelson* and requires ignoring the operation of the statute that fully extinguished Petitioners' title. The trial court's foreclosure judgment provided that "[f]ee simple title to each parcel foreclosed upon by this Judgment will vest absolutely" in the Counties,[2] App. 46a, and the

[2] The Counties note that McGee's home was burdened by liens by other creditors. BIO 5. By taking absolute title, the County

value of the real estate exceeded the value of the tax debts owed. That is a taking. *Tyler*, 598 U.S. at 635, 647.

Instead of paying just compensation for the taking, the Michigan claim statute provides the former owner only a fleeting future contingent right to claim "any remaining proceeds" from a future sale or other transfer of the property. MCL §§ 211.78i(3)(d), 211.78t. The statute defines "remaining proceeds" as the amount remaining after costs, penalties, interest, and fees are deducted, plus an additional five percent cut for the government. MCL §§ 211.78t(12)(b); 211.78m(16)(c).[3] That contingent right to be paid from a future sale is *extinguished* on July 1 if the owner does not timely and properly serve the notarized notice of claim form. *See* App. 18a (An alternative proces could "provide a means for them to claim excess proceeds, regardless of whether they timely filed Form 5743. Some states have adopted this type of notice, but Michigan has not."). Thus, even the property interest in receiving "any remaining proceeds" recognized by the state was taken by the government from McGee and Joseph on July 1, 2021, before there were any surplus proceeds.

To the extent *Nelson* disallows the takings claims here for failure to exhaust the state's administrative

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extinguished those liens. MCL § 282.07. There is no evidence that the creditors successfully navigated the claims statute to recover any portion of the auction proceeds. Had Alger County remitted the just compensation owed to McGee, she could have used that money to "reduce any such liability." *Tyler*, 598 U.S. at 637.

[3] The statute also gives future interest earned on those proceeds to the government. MCL § 211.78k(8).

procedure, *Knick* and *Felder* say the opposite. Pet. 23-29.

4. *Nelson*'s aberrational approach to takings claims, limited to an unnecessary paragraph responding to a belated reply-brief argument, was largely ignored until Michigan and other states sought its cover to avoid paying just compensation. This Court should grant review to overturn *Nelson* or hold that the relevant portions are *dicta*.

III. The State Legislature Does Not Deserve Deference with Respect to the Constitutionality of Its Statute

The County argues that the Court should defer to the legislature's policy choice in the claim statute here. BIO 25.[4] Every constitutional challenge to a statute would fail if the Court deferred simply because the Legislature engaged in a political process before enacting the law. Of course there was a process and legislators considered various policy viewpoints. None of this insulates a law from constitutional scrutiny to address allegations that a law infringes

[4] The County notes testimony offered by a PLF employee, BIO 25, without explaining that testimony was on the earliest version of SB 1137 that gave individuals who missed the July 1 deadline for filing Form 5743 two years after foreclosure to file an action to reclaim their surplus proceeds. SB 1137 at 21 (as introduced), https://tinyurl.com/2s3fy668. That employee testified that the two-year deadline was too short. Michigan Senate Finance Comm. Hearing (Sept. 30, 2020), https://tinyurl.com/2stwnbwm (at 38:58). Months later, the bill was amended to prohibit raising a takings claim for surplus proceeds by making the claim process the "exclusive mechanism" for claiming "any" surplus proceeds, rendering inoperative the two-year limit for "recovery of ... any proceeds from the sale." SB 1137 (as enrolled) at 31, https://tinyurl.com/5hdwrwcf.

upon fundamental rights, such as under the takings and due process clauses. *Sheetz v. Cnty. of El Dorado*, 601 U.S. 267, 278 (2024) ("Far from supporting a deferential view, history shows that legislation was a prime target for scrutiny under the Takings Clause."); *Jones v. Flowers*, 547 U.S. 220, 234 (2006) (state statute that allowed tax foreclosure when government had reason to suspect owner did not receive notice violated Due Process Clause because "there were several reasonable steps the State could have taken").

The County also minimizes the scope of confiscations caused by the claims statute, arguing that the process "has been easily followed by former property owners resulting in millions of dollars paid out in surplus proceeds by various Michigan counties." BIO 25. If a few million dollars were remitted to the small fraction of owners statewide who managed to jump through all the procedural hoops, that amount pales in comparison to the *tens* of millions of dollars the counties confiscated from owners who could not follow the process. This is a matter of public record, as counties must issue annual reports detailing how much they remitted and how much they kept. MCL § 211.78m(8)(i). The most recent report, for 2023 foreclosures, reveals 2,165 properties foreclosed across Michigan's 83 counties. The counties remitted $3,719,660 statewide while they confiscated more than ten times that amount—$39,321,670—for their own use. *See* 2023 Foreclosing Government Unit Report.[5] Twenty-nine counties kept every penny, resulting in considerable expansion of their treasuries. *See ibid.* (Barry County ($569,932), Lapeer County ($557,872), Monroe County

[5] https://tinyurl.com/5e2zc5fc (visited Nov. 19, 2025).

($605,029), Ogemaw County ($331,940), and Tuscola County ($737,837)). And all counties took windfalls. *Ibid.*[6]

Alger County and Iron County foreclosed on a combined 20 properties in 2023 and remitted absolutely nothing to any owners. Supp. App. 68a-69a. A single individual who fails to navigate a state's procedure *may* reasonably bear the blame; but when *no-one* successfully navigates the procedure, the problem is not the person, it's the process. *Compare* Lake County Foreclosure Report (county foreclosed on 90 properties, remitted nothing to any of the 90 former owners), Supp. App. 70a, *to In re Petition of Lake County Treasurer for Foreclosure*, No. 368740, 2025 WL 2598243, at *3 (Mich. App. Sept. 8, 2025) (the claims statute "passes constitutional muster, and petitioner followed that prescribed scheme. 'Respondents failed to avail themselves of these statutory protections, and, as a result, they failed to enforce their constitutional rights. The failure is theirs, not petitioner's or our Legislature's.'") (quoting *Muskegon*, 348 Mich. App. at 704).

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[6] Genesee County bundles hundreds of properties together to discourage bidding. Having successfully left these properties on the auction block, the county then transfers them to the Genesee County Land Bank for free, generating no "remaining proceeds" to remit to former owners. *See* Genesee County Land Bank Frequently Asked Questions, https://tinyurl.com/ye2wkryh (visited Nov. 19, 2025); 2023 Results for Genesee Auction, https://tinyurl.com/5fxx8hak (Sept. 13, 2023) (Lots 8054, 8058, 8114, 8211, and 8351 respectively bundled 4, 56, 97, 140, and 240 parcels); Alyssa Erwin, *Investors buy bundle of 230 foreclosed homes in Genesee Co.*, ABC12 News (Oct. 17, 2023), https://tinyurl.com/yb56kam7.

The government cannot evade its own constitutional duty by blaming the victim. "[A] party's ability to take steps to safeguard its own interests does not relieve the State of its constitutional obligation." *Jones*, 547 U.S. at 232. And indeed there are many reasons why owners fail to make their claims. Many of the individuals who lose their property to tax foreclosure are elderly, ill, or otherwise overwhelmed. *See Wayside Church*, 2025 WL 2829601, at *12. Lillian Joseph is 70 years old. She tried to comply with the statute and her mail arrived in the county mailroom on the due date, but the County refused to pay and the lower court upheld that decision as perfectly consistent with Michigan's statute, due process, and the Takings Clause. And Jacqueline McGee died suddenly and unexpectedly just days before the foreclosure judgment. Her heirs were young and unprepared to navigate both mourning their mother and quickly ascertaining the status of their mother's home and the possibility of claiming surplus proceeds.

The breadth and depth of the confiscations across Michigan and other states that impose convoluted and unfair claims processes warrants this Court's consideration on the merits of their constitutional claims.

IV. The Petition Raises an Important Due Process Claim

The County argues that Petitioners "fail to say why that process does not satisfy due process." BIO 31. The Petition is aimed at getting review to brief that point on the merits. Even so, Petitioners state clearly that notice is inadequate and the claim procedure gives owners an unreasonably short and premature

window to obtain their own money. Pet. 30-34. Such inadequate notice and procedure benefit government when they fail, warranting additional due process scrutiny. *Id.* at 33-34.

Moreover, this Court need not adopt a rule "for claiming surplus proceeds that goes on in perpetuity without any required procedures to be followed." *See* BIO 31. This Court should hold simply that the notice and unreasonable procedures here violate due process. That holding would stop the continued confiscations occurring in Michigan and elsewhere while the Legislature considers how best to protect tax indebted property from confiscation after the state recovers its taxes. The Court should grant review.

CONCLUSION

This Court should grant the Petition.

Respectfully submitted,

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NOVEMBER 2025

SUPPLEMENTAL APPENDIX

Michigan Department of Treasury
5840 (Rev. 08-24)

Foreclosing Governmental Unit Report of Real Property Foreclosure Sales

Issued under authority of Public Act 225 of 1976; MCL 211.78m(8)(i)

The foreclosing governmental unit shall submit a written report to its board of commissioners and the state treasurer identifying any remaining balance and any contingent costs of title, environmental remediation, or other legal claims relating to foreclosed property as determined by the foreclosing governmental unit, not later than September 30 of the second calendar year after foreclosure.

Foreclosure Year 2023	i	ii	iii	iv	v	vi	vii	viii	ix	x	xi	xii
REPORT DUE SEPT 30 TO BOARD OF COMMISSIONERS AND TREASURY 211.78m(8)(i)	Number of Parcels Ordered Foreclosed and Not Canceled or Redeemed	Sum of Minimum Bids for All Foreclosures Not Canceled or Redeemed	Number of Properties Sold to Governmental Agencies Under Right of First Refusal	Sum of Minimum Bids for all Governmental Agencies under Right of First Refusal	Total amount paid for the governmental Agencies properties under Right of First Refusal	Total Number of Parcels Sold at Public Foreclosure Auctions	Sum of the Minimum Bids for Properties Sold at Public Foreclosure Auctions	Sum of Amounts Paid for Properties Sold at Public Foreclosure Auctions	Total Amount of All Taxes, Penalties and Interest, Fees and Costs on Properties Foreclosed and not Redeemed	Total Amount Paid for All Properties. Including Governmental Agencies and Public Foreclosure Auctions	Total Amount of Proceeds Paid to Claimants for All Properties (note 5% of Sale Amount Payable to FGU is Deducted Before Proceeds are Calculated)	Remaining Net Amount After Subtracting the Paid Claimant Proceeds Total (xi) From the Difference of Amounts Described in (x) and (ix)
County Name Alger	1	$ 1,348.59	0	$ 0.00	$ 0.00	1	$ 1,348.59	$ 14,500.00	$ 1,348.59	$ 14,500.00	$ 0.00	$ 13,151.41

I attest that I have completed the above Information and any attachment data and have determined that the Information reported is correct for the designated foreclosure sale year.

County Treasurer's Name Pam Johnson	Telephone Number (906) 387-4535
County Treasurer Signature s/Pam Johnson	Date 8/20/2025

You may send the Treasury copy to BowermanA@michigan.gov

Michigan Department of Treasury
5840 (Rev. 08-24)

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County Name IRON	19	$ 105,488.76	2	$ 10,799.14	$ 10,799.14	17	$ 94,709.62	$185,884.82	$106,035.16	$196,663.	$ 0.00	$ 90,628.80

I attest that I have completed the above Information and any attachment data and have determined that the Information reported is correct for the designated foreclosure sale year.

County Treasurer's Name Melanie Camps	Telephone Number (906) 875-3362
County Treasurer Signature s/Melanie Camps	Date 9-4-25

Send the Treasury copy to BowermanA@michigan.gov

Appendix 70a

Michigan Department of Treasury
5840 (Rev. 08-24)

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County Name LAKE	90	$106,046.82	11	$32,964.27	$31,571.00	52	$48,153.18	$184,034.00	$106,046.82	$215,605.00	$ 0.00	$ 109,558.18

I attest that I have completed the above Information and any attachment data and have determined that the Information reported is correct for the designated foreclosure sale year.

County Treasurer's Name Kellie Allen	Telephone Number (231) 745-4622
County Treasurer Signature s/Kellie Allen	Date 9-1-25

Send the Treasury copy to BowermanA@michigan.gov