No. 25-95

In The

Supreme Court of the United States

MICHAEL PUNG, Personal Representative of the Estate of Timothy Scott Pung,

Petitioner,

v.

ISABELLA COUNTY, MICHIGAN,

Respondent.

ON WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE SIXTH CIRCUIT

BRIEF OF AMICI CURIAE NEW YORK ASSOCIATION OF TOWNS, NEW YORK CONFERENCE OF MAYORS, AND NEW YORK STATE ASSOCIATION OF COUNTIES IN SUPPORT OF RESPONDENT

KATHLEEN N. HODGDON
Counsel of Record
NEW YORK ASSOCIATION OF TOWNS
150 State Street
Albany, New York 12207
(518) 564-7933
khodgdon@nytowns.org

J. WADE BELTRAMO
NEW YORK CONFERENCE OF MAYORS
wade@nycom.org

STEPHEN J. ACQUARIO
NEW YORK STATE ASSOCIATION OF COUNTIES
sacquario@nysac.org

January 16, 2026 *Counsel for Amici Curiae*

Table of Contents

Table of Authorities

Cases

Statutes

Other Authorities

Interest of Amici Curiae[1]

At issue in this case is whether the Constitution requires governments to compensate taxpayers beyond the surplus proceeds generated when their property is sold at a tax foreclosure auction to satisfy delinquent tax obligations. The New York Association of Towns, the New York Conference of Mayors and Municipal Officials and the New York State Association of Counties and the towns, cities, villages, and counties in New York State that these entities represent have a substantial interest in this question. New York towns, cities, counties, villages, school districts, and fire districts rely on in rem tax foreclosure proceedings under Article 11 of the Real Property Tax Law as the essential mechanism for collecting delinquent property taxes that fund critical municipal services, whether directly as the foreclosing entity or indirectly as a local government that relies upon New York's real property tax system to fund its operations and infrastructure and to provide services to its constituents.

In New York, taxing jurisdictions, including counties, towns, cities, and villages, institute foreclosure proceedings against the property itself, as opposed to the owner personally, in order to satisfy delinquent real property tax liens. N.Y. Real Prop. Tax Law §§ 1120-1184. Following multiple notices to the property owner over a prolonged period of time, the taxing jurisdiction obtains a judgment of foreclosure and then generally sells the real property at public auction to the highest bidder. Id. § 1166. New York law provides that "[a]ny surplus moneys remaining . . . shall be paid to the owner or to other persons having an interest in such parcel . . . as their interests may appear." Id. § 1166 (3).

1 Pursuant to Supreme Court Rule 37.6, no counsel for any party authored any portion of this brief or made any monetary contribution intended to fund its preparation or submission.

This statutory framework reflects the same constitutional question at issue in this case: that taxpayers are entitled to the surplus proceeds from a public sale of their property, with the public auction price representing the constitutionally sufficient compensation for the taking necessary to satisfy the delinquent tax lien. The ability to enforce delinquent tax liens and satisfy the obligation to the former property owners via a public auction sale is the bedrock of efficient real property tax administration in New York, as it provides the only practicable mechanism for taxing jurisdictions to enforce tax liens and maintain the revenue stream upon which local governments and all of their citizens depend for essential services. New York's local governments outside of New York City collected $39.2 billion in real property taxes in 2023. Office of the State Comptroller, *State of New York Financial Condition Report for Fiscal Year Ended March 2025*, https://www.osc.ny.gov/files/reports/finance/pdf/2025-financial-condition-report.pdf. This revenue stream, which represents the largest single source of local government funding, depends on taxpayer compliance, which in turn depends on credible enforcement mechanisms. In rem foreclosure serves as the essential enforcement tool that ensures property tax compliance and protects the integrity of the $39.2 billion that is essential to funding New York's system of local governments and schools. If, as Petitioner argues, the Takings Clause requires municipalities to pay property owners additional compensation based on some measure of "market value" beyond the public auction price, the financial and administrative burden would render tax foreclosure proceedings prohibitively expensive and operationally infeasible. The alternative methods of enforcing delinquent real property taxes, such as the sale of real property via traditional private real property sales, enlisting the use of a realtor, or enforcement of delinquent real property taxes against the individual property owners via judicial proceedings would be exponentially more expensive and logistically more complicated and time-consuming.

Taxing jurisdictions incur significant expenses to conduct foreclosure proceedings, including costs for postage, title searches, advertising, legal fees, and staff time, among other things. Additionally, New York requires certain local governments to hold other taxing jurisdictions harmless for delinquent property taxes, creating an additional financial burden that is often satisfied by taking on additional debt through debt financing with a Tax Anticipation Note. N.Y. Local

Finance Law § 24.00. Local governments could not afford to pursue foreclosure actions if doing so exposed them to constitutional claims for the difference between auction proceeds and speculative market valuations, particularly given that such "market value" determinations would require costly appraisals and could be subject to protracted litigation.

The inevitable result of requiring local governments to provide former property owners with the “market value” of their former property, as opposed to the surplus generated from a public auction, would be the accumulation of uncollectible tax liens, the abandonment of tax enforcement mechanisms, and the potential collapse of the $39.2 billion real property tax system that funds schools, police and fire protection, road maintenance, and other vital public services. The constitutional sufficiency of public auction proceeds is therefore not merely a technical legal question but instead, it is essential to the continued functioning of local governments across the United States.

The vital municipal interests described above are protected by well-established constitutional principles and recent legislative reforms that confirm public auctions provide both fair market value and adequate procedural safeguards for former property owners. New York's experience demonstrates that properly conducted public auction sales, coupled with transparent surplus distribution procedures, satisfy the Takings Clause while preserving the practicable tax enforcement mechanisms upon which New York’s $39.2 billion real property tax system depends. This framework protects both constitutional rights and fiscal stability by ensuring former owners receive any surplus proceeds while avoiding the financial and administrative burdens that would render tax foreclosure operationally infeasible. Amici therefore have a direct and substantial interest in ensuring that the Takings Clause is applied in a manner that protects property owners’ rights without disabling the tax enforcement systems upon which local governments depend.

Summary of Argument

Public auction proceeds from properly conducted tax foreclosure sales constitute just compensation under the Takings Clause. When a foreclosure sale is carried out with adequate procedural safeguards, including proper notice, market exposure, competitive bidding, and transparent procedures for the distribution of any surplus, the resulting auction price represents the property's fair market value under the legally mandated conditions of sale. The Constitution requires fair process and the return of surplus proceeds, not compensation based on speculative valuations divorced from actual market results.

This Court's decision in *Tyler v. Hennepin County* confirms that governments may not retain surplus proceeds beyond the amount necessary to satisfy a tax debt. It does not require municipalities to compensate former property owners based on hypothetical measures of "market value" when a property is sold at a properly noticed, competitive public auction that generates no surplus. A tax foreclosure necessarily creates a constrained but constitutionally sufficient market in which the property must be liquidated to satisfy a specific public obligation, and the price produced through open competitive bidding reflects the property's true economic value in that context.

Recent Second Circuit decisions applying *Tyler* reinforce this principle. In *Traylor v. Town of Waterford*, the court rejected a Takings Clause claim where a properly conducted public auction generated no surplus above the tax debt, holding that municipalities have no constitutional obligation to ensure that auction prices match pre-foreclosure appraisals or estimated market values. By contrast, in *Sikorsky v. City of Newburgh*, the court found a constitutional violation only where the government retained substantial surplus proceeds without providing any mechanism for the former owner to recover them. Together, these decisions confirm that the constitutional violation arises from the retention of surplus without adequate process, not from the auction price itself.

New York's post-*Tyler* statutory framework illustrates how states can satisfy the Takings Clause while preserving administrable tax enforcement systems. New York presumes that public auction prices represent full value, mandates prompt judicial administration of surplus proceeds, and distinguishes between public auctions, where competitive bidding reliably establishes value, and non-public sales, where recalculation may be appropriate. This approach protects property owners' constitutional rights while avoiding the unworkable burdens that would result if municipalities were required to litigate valuation disputes in every foreclosure case.

Requiring compensation beyond surplus proceeds based on speculative "market value" determinations would transform tax foreclosures into protracted valuation litigation, impose prohibitive administrative and financial costs on local governments, and undermine the tax collection systems that fund essential public services. The Takings Clause does not mandate such a result. When property is sold through a properly conducted public auction and any surplus is returned through constitutionally adequate procedures, just compensation is satisfied.

Finally, invalidating delinquent real property tax foreclosure auctions as a valid means of determining a property's value for purposes of takings calculations would result in states and municipalities across the country having to employee processes and procedures that would be orders of magnitude more expensive, complicated and time-consuming for both the taxing entities and the property owners.

Assuming the additional expenses local governments incur in selling delinquent real property via a method other than tax foreclosure auctions will be valid charges against the property, property owners will have to pay those expenses. Consequently, any potential increase in revenue for an alternative method of sale will be offset, at least in part, by additional expenses. Moreover, because penalties and interest will continue to accrue while a more protracted sale process plays out, those additional charges will also mitigate any potential increase in revenue resulting for an alternative sale method.

Finally, requiring taxing entities to employ a more costly, complicated, and time-consuming delinquent tax enforcement method may lead taxing entities to revert to other methods of enforcement, namely enforcement against individual owners in court. While in rem enforcement is the preferred method of New York's local government taxing entities, it is not the only method taxing entities may use to enforce delinquent real property taxes. New York's Real Property Tax Law imposes personal liability against property owners for non-payment of the real property tax. Should the Supreme Court hold that delinquent real property tax foreclosure auctions are insufficient methods of determining real property value, taxing entities may resort to such methods, which will be more costly for all parties involved, but also likely to burden New York's court system, and more drastically negatively impact the property owners.

Argument

The constitutional principles and recent case law discussed below demonstrate that properly conducted public auction sales satisfy the Takings Clause while preserving local governments' ability to collect delinquent property taxes through a constitutionally sound and administratively practicable process.

I. Surplus proceeds from a real property tax foreclosure sale conducted by public auction constitute just compensation under the Takings Clause.

This Court's unanimous decision in *Tyler v. Hennepin County*, 598 U.S. 631 (2023), established that the Fifth Amendment's Takings Clause prohibits municipalities from using "the toehold of [a] tax debt to confiscate more property than was due," confirming that any surplus proceeds derived from a tax foreclosure sale belonged to the former property owner. In the instant case, the crux of the issue is whether the value (or lack thereof) of the surplus proceeds from a public auction sale directed to a former owner constitute an unconstitutional taking. It is submitted that a properly noticed, competitive public auction is a fair sale that satisfies the Takings Clause.

A. Public Auctions Inherently Produce Constitutionally Sufficient Fair Market Value in Tax Foreclosure Proceedings

The constitutional adequacy of public auction proceeds as just compensation rests on both historical practice and economic reality; that is, a properly conducted public auction establishes the fair market value of property under the circumstances in which it must be sold. As this Court recognized in *BFP v. Resolution Trust Corp.*, 511 U.S. 531, 537-38 (1994), although decided in the bankruptcy context, "fair market value" is not an abstract concept divorced from market conditions but rather "the price in fact received" when property is "sold according to proper procedures" in "a proper market." The foreclosure setting creates its own market, one in which the property must be liquidated to satisfy a specific debt within a defined timeframe, and the price generated by competitive bidding in that market represents the property's true economic value under those circumstances.

This principle applies with particular force to tax foreclosure sales. Unlike eminent domain proceedings where the government chooses which properties to acquire for public use, tax foreclosures result from individual property owners' failure to pay lawfully imposed taxes after multiple opportunities to cure the delinquency. The government's interest is not in acquiring the property itself but in collecting the tax debt so that it may fund critical government services. The foreclosure sale serves solely to convert the property into cash sufficient to satisfy that debt, with any excess returned to the owner. In this context, the public auction price that is generated through open, competitive bidding following proper notice, represents precisely what the property is worth when sold under these legally mandated circumstances.

The constitutional sufficiency of foreclosure auction prices is further supported by practical considerations. Requiring municipalities to compensate former owners based on some alternative measure of "market value," such as pre-foreclosure appraisals or comparable sales of non-distressed properties, would create insurmountable administrative and financial burdens while introducing uncertainty and litigation that would undermine the tax collection system. Who would conduct such appraisals? When would they occur? How would courts resolve disputes over valuation methodologies? What discount, if any, should apply to account for the forced nature of the sale? These questions lack principled answers and would transform every tax foreclosure into protracted litigation over speculative valuations.

Moreover, requiring payment beyond auction proceeds would create adverse incentives that reward non-payment of real property taxes. Property owners who deliberately allow their properties to deteriorate or who strategically default on taxes could argue for compensation based on the property's hypothetical value in better condition or different market circumstances. Municipalities would face potential liability whenever auction prices fell below appraisals, regardless of whether the auction was properly conducted and attracted competitive bidding. Such a regime would effectively penalize governments and their taxpayers for market conditions beyond their control while rewarding tax delinquency.

The Constitution requires fair process and fair compensation, as opposed to guaranteed outcomes. When a tax foreclosure sale is conducted with adequate notice, the opportunity to cure the delinquency, competitive bidding, and the prompt distribution of any surplus ensures constitutional sufficiency. The auction price represents what willing buyers will pay in an open market, which is the essence of fair market value. To require more would grant former owners a windfall at public expense and undermine the tax enforcement mechanisms essential to local government finance.

B. Federal Circuit Recognition of the Validity of Public Auctions in Satisfying Takings Claims

In the New York context, the Second Circuit applied *Tyler* to reject a takings claim where the tax foreclosure sale did not generate surplus proceeds exceeding the tax debt, and no conduct was shown to depress the sale price. *Traylor v. Town of Waterford*, 2024 WL 4615599. In *Traylor v. Town of Waterford*, the Second Circuit rejected a homeowner's Takings Clause challenge to a tax foreclosure sale that netted less than the property's estimated fair market value. The Town of Waterford foreclosed on Traylor's property, which had an appraised fair market value of $240,000, to satisfy $164,180.88 in delinquent taxes and related charges. At a competitive public auction with nineteen bidders, the property sold for $150,000. After deducting sale-related expenses, the entire $142,094.49 in net proceeds went to satisfy the tax debt, leaving no surplus for Traylor. Traylor filed suit, arguing that under *Tyler v. Hennepin County*, the Town violated the Takings Clause by selling his property below fair market value without compensating him for the difference. Id.

The Second Circuit's reasoning in *Traylor* provides crucial support for the constitutional sufficiency of public auction prices. The court affirmed dismissal of the takings claim, holding that no constitutional violation occurred because the foreclosure sale price did not exceed the amount Traylor owed. Critically, the court rejected Traylor's argument that municipalities have an obligation "to ensure if possible that the foreclosure sale price equaled or exceeded the fair market value." Instead, the court included a quote from this Court's decision in *BFP v. Resolution Trust Corp.*, noting that "foreclosure has the effect of completely redefining the market in which the property is offered for sale," such that "the only legitimate evidence of the property's value at the time it is sold is the foreclosure-sale price itself." *Traylor*, 2024 WL 4615599, at *2 (quoting *BFP*, 511 U.S. at 548-49).

This holding directly supports the constitutional sufficiency of public auction proceeds. When a property is sold at a properly conducted foreclosure auction, the sale price is the constitutionally relevant measure of value. Traylor alleged no procedural defects in how the auction was conducted, no governmental conduct that depressed the sale price, and no failure to market the property adequately. Instead, he merely argued that the auction price fell short of an appraised value. The Second Circuit's rejection of this claim confirms that the Takings Clause does not guarantee former owners compensation based on alternative valuations when a properly conducted public auction determines market value through competitive bidding. So long as any surplus above the debt is returned to the owner, the Takings Clause is satisfied regardless of whether the auction price matches pre-foreclosure appraisals or comparable sales data.

Additionally, in *Sikorsky v. City of Newburgh*, 136 F.4th 56 (2025), the Second Circuit held that a property owner stated a valid Takings Clause claim where the City foreclosed on his property for $92,786.24 in delinquent taxes but sold the property at public auction for $350,500 and retained the entire $258,000 surplus without providing any mechanism for Sikorsky to recover it. The property was sold in June 2021, before *Tyler* was decided and before New York enacted statutory procedures allowing property owners to claim surplus proceeds. Because New York's post-*Tyler* remedial legislation applied only to properties sold on or after May 25, 2023, or to owners who had initiated Article 78 proceedings before the statute's effective date, and because Sikorsky had done neither, the Second Circuit concluded that "New York law affords Sikorsky no remedy" and therefore "the Constitution fills the gap." *Sikorsky v. City of Newburgh*, 136 F.4th at 62.

The Sikorsky decision reinforces that the constitutional violation in tax foreclosure cases is not the public auction sale price itself, but rather the government's retention of surplus proceeds without providing constitutionally adequate procedures for owners to recover them. The Second Circuit applied *Tyler's* framework, which establishes that 'if local law provides no opportunity for the taxpayer to recover' surplus proceeds, then a constitutional taking occurs. *Tyler*, 598 U.S. at 644. Conversely, *Tyler* held that when state law does provide valid procedures by which property owners 'might receive the surplus' and owners do 'not take advantage of this procedure,' they have 'forfeited their right to the surplus.' The court held that a constitutional violation occurred not because of the $350,500 auction sale price, which generated substantial surplus, but because New York law at the time provided no mechanism for Sikorsky to recover that $258,000 surplus. This distinction confirms that public auctions are constitutionally sound mechanisms for determining property value, and the constitutional obligation is satisfied when jurisdictions provide adequate procedures for former owners to claim any surplus. New York's post-Tyler statutory framework, which mandates judicial administration of surplus claims with clear deadlines and notice requirements, directly addresses the constitutional gap that the Second Circuit identified in Sikorsky. By combining proper auction procedures with transparent surplus recovery mechanisms, New York's system satisfies both aspects of the constitutional requirement: fair valuation through competitive bidding and fair process for surplus distribution.

C. New York's Legislative Response Post-*Tyler*

In direct response to *Tyler*, New York enacted comprehensive amendments to its real property tax administration framework that focused on enhancing residential property owners' rights and created a constitutionally-compliant system for distributing surplus proceeds from in rem tax foreclosure proceedings. N.Y. Real Prop. Tax Law §§ 1120-1184, 1195-1197. These changes created new surplus claim procedures that authorized former property owners to file a claim with the court of jurisdiction for a share of any surplus that resulted from the sale of the property. N.Y. Real Prop. Tax Law § 1197.

Following a sale, New York requires the enforcing officer to determine surplus within a fixed timeframe, file a report with the court, pay surplus from the sale into court, and promptly notify former owners, after which claims are adjudicated like mortgage foreclosure sale surpluses. N.Y. Real Prop. Tax Law § 1196. Specifically, the enforcing officer has 45 days from the sale of a tax-foreclosed property to determine if a surplus exists and, if so, must file the report of surplus with the court and notify the former property owner of the surplus within 10 days that the surplus is on deposit and that the court will administer any claims. Id. This framework ensures that surplus proceeds are distributed promptly in a manner that is both transparent and judicially supervised.

Judicial oversight is central to the surplus distribution process: the enforcing officer must submit all surplus determinations to the court, and surplus funds are paid into court rather than distributed directly by the taxing jurisdiction. The court retains responsibility for administering and adjudicating surplus claims consistent with the processes used in mortgage foreclosures, including the appointment of referees where appropriate. The taxing jurisdiction must notify former property owners of the surplus, and the court provides the procedures for claimants to follow. In non-public sales where valuation is disputed, the court or its appointed referee may order recalculation of the surplus if a claimant furnishes adequate evidence of undervaluation. The court retains jurisdiction over surplus funds for at least three years for all residential properties, thereby ensuring ongoing access, notification, and procedural fairness for former owners and interested parties. If former owners cannot be located, the court manages the open proceeding and any ultimate disposition of funds.

As it relates to public auctions, New York recognizes a constitutional presumption of validity and found that

> Where the property was sold by a public sale, the amount paid for the property shall be accepted as the full value of the property. No party may maintain a claim for surplus or any other claim or action against the tax district on the basis that the amount paid for the property did not fairly represent the property's value. N.Y. Real Prop. Tax Law § 1197 (2) (a).

This statutory presumption recognizes that competitive bidding at public auctions provides inherent value protection that satisfies constitutional requirements.

When determining surplus in tax foreclosure sales conducted by public auction, the amount paid at the auction is deemed to represent the full value (fair market value) of the property. Neither former owners nor other parties may challenge this value in court on the grounds that it does not fairly represent the property's value, so long as the sale of the property was conducted via public auction. This legislative presumption applies exclusively to public auction sales conducted in compliance with N.Y. Real Prop. Actions and Proceedings Law § 231, which includes specific notice and process requirements for public auctions. New York's framework establishes specific procedural safeguards that ensure public auctions produce reliable market-tested values. Under N.Y. Real Prop. Actions & Proceedings Law § 231, public auctions must be preceded by published notice describing the property, stating the time and place of sale, and providing sufficient detail to inform potential bidders. The statute requires notice by publication in newspapers of general circulation and posting in public locations, ensuring broad market exposure. Additionally, properties must be offered to competitive bidding without artificial restrictions on qualified bidders, and sales are subject to judicial supervision and confirmation. These requirements ensure that auction prices reflect genuine market interest rather than manipulation or inadequate marketing. When these procedural safeguards are met, the resulting sale price represents the fair market value of the property under foreclosure conditions, satisfying both statutory and constitutional requirements.

If a property is offered at public auction that follows the aforementioned parameters and does not sell after two properly noticed auctions with minimum bids set at the sum of taxes, interest, penalties, and charges, and no qualifying bids are received, then no surplus is payable if the property is retained for public use or transferred to a public entity via a non-public sale. N.Y. Real Property Tax Law § 1196.

As previously noted, New York's statutory framework creates a meaningful distinction between public auctions and private sales that reflects constitutional considerations. For properties sold by means other than public sale, New York allows former owners to "make a motion, upon notice to the enforcing officer, for the surplus to be recalculated on the basis that the property's full value on the date of the sale was substantially higher than the value used to measure the surplus." N.Y. Real Prop. Tax Law § 1197 (2) (b). This distinction recognizes that public auctions, through competitive bidding, inherently provide fair market value determination that private sales may lack.

New York’s reforms further address situations where properties draw no qualifying bids at successive auctions. When a property is retained for public use or transferred to certain public entities after two compliant auctions with minimum bids capped at the delinquency, no surplus is payable, which recognizes that repeated, properly noticed auctions yielding no bids demonstrate a lack of market value above taxes and charges. That is, no surplus is payable if the taxing district retains a property for public use after two compliant public auctions, held at least three months apart, with minimum bids no greater than the delinquency, and no qualifying bids received. N.Y. Real Prop. Tax Law § 1196. The same no surplus rule applies to non-public transfers to land banks, housing development agencies, or other public entities when the property was first offered at two compliant public auctions on the same terms and drew no qualifying bids. Id. These provisions underscore that public auctions fairly test the market; where the market speaks, the constitutional rights of any former owners are satisfied.

By accepting public auction prices as full value and requiring prompt court-administered surplus distribution, this framework satisfies *Tyler's* core concern by avoiding governmental retention of value beyond taxes and charges. Additionally, public auctions create certainty for both local governments and former property owners by reducing litigation and providing clear incentives for all parties to engage in public sales. New York’s framework illustrates how states can comply with Tyler without converting every foreclosure into valuation litigation.

In sum, public auction sales conducted with adequate constitutional safeguards constitute just compensation under the Takings Clause when coupled with mechanisms for surplus distribution to former owners. The auction price represents fair market value under the circumstances in which the property is actually sold, which is a forced sale necessitated by the owner's tax delinquency. Requiring local governments to compensate former owners based on alternative measures of "market value" would impose unworkable administrative burdens and undermine the tax enforcement mechanisms essential to local government finance. The Constitution requires fair process and return of surplus proceeds, not guaranteed market outcomes or compensation based on speculative valuations. New York's statutory framework, which presumes the validity of public auction prices while providing robust procedural protections for surplus claims, demonstrates that constitutional requirements can be satisfied while preserving the practicable tax collection system upon which local governments across the country rely on.

II. Prohibiting tax enforcement entities from using tax foreclosure auctions as a valid method of determining real property value is likely to result in local governments using enforcement methods that are more costly, time-consuming, and generally more onerous to the property owner.

Prohibiting local governments from using foreclosure auctions to enforce delinquent real property taxes will result in tax enforcement entities using other means of enforcement that are more costly for both the taxpayers and the property owners alike.

New York state law authorizes local governments to collect unpaid real property taxes via civil proceedings against the real property owner. See N.Y. Real Prop. Tax Law §§ 926, 926-a, 990, 1334, and 1440. While such proceedings are currently rare, tax enforcement entities faced with the prospect to having to become, in effect, real estate agents will undoubtedly review other enforcement options. Such a result would be contrary to public policy, imposing a greater burden on local governments, the state court system, and the property owners themselves.

Conclusion

For the foregoing reasons, amici curiae respectfully request that this Court hold that surplus proceeds from properly conducted public auction tax foreclosure sales, coupled with adequate procedures for surplus distribution, constitute just compensation under the Takings Clause.

Respectfully submitted,

KATHLEEN N. HODGDON
Counsel of Record
NEW YORK ASSOCIATION OF TOWNS
150 State Street
Albany, New York 12207

(518) 564-7933
khodgdon@nytowns.org

J. WADE BELTRAMO
NEW YORK CONFERENCE OF MAYORS
wade@nycom.org

STEPHEN J. ACQUARIO
NEW YORK STATE ASSOCIATION OF COUNTIES
sacquario@nysac.org

January 16, 2026