



## Announcement

**Date:** 6/6/2023

**To:** Minnesota County Auditors and Treasurers

**From:** Kelly Ydstie, Assistant Director Property Tax Division

### Tyler v. Hennepin County

Recently, the U.S. Supreme Court held that the plaintiff in this case, Geraldine Tyler, plausibly alleged that Hennepin County's retention of the excess value of her home above her tax debt violated the Takings Clause. *Tyler v. Hennepin Cnty., Minnesota*, No. 22-166, 2023 WL 3632754 (U.S. May 25, 2023)

#### What does this mean for Minnesota's tax forfeiture statutes?

Great question. The holding in Tyler v. Hennepin indicates that a county cannot retain the "excess value" of property above tax debt. The department is in the process of analyzing this decision and the potential impact to tax forfeiture process.

#### What is next?

The department will continue to review the decision and communicate with your offices as the situation develops. We encourage you to contact your county attorney with any specific questions.

#### Questions?

Please email us at [PropTax.Admin@state.mn.us](mailto:PropTax.Admin@state.mn.us) with questions about this announcement.