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condo was seized and sold over a small unpaid tax bill.

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By Muri Assunção, New York Daily News (TNS)

The U.S. Supreme Court ruled May 25 in favor of a 94-year-old woman who didn't receive a single dime after her Minneapolis condominium was seized by authorities and sold over a small unpaid tax bill.

In a unanimous decision, the **nine justices** ruled that the constitutional rights of Geraldine Tyler were violated after Hennepin County in eastern Minnesota sold her one-bedroom unit for \$40,000 in 2016.

Tyler, who now lives in an apartment building for older people, stopped paying

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taxes,” Chief Justice John Roberts wrote for the court. “But it could not use the foothold of the tax debt to confiscate more property than was due.”

“The taxpayer must render [unto Caesar what is Caesar’s](#), but no more,” Roberts noted in the 20-page opinion.

Christina Martin, an attorney with the Pacific Legal Foundation, a California-based legal nonprofit that represented Tyler, celebrated the 9-0 decision as a “major victory for property rights in the United States.”

The ruling “makes clear that home equity theft is not only unjust, but unconstitutional,” added Martin, who argued the case before the court.

Minnesota is among 11 states, plus the District of Columbia, that allow local governments to keep the excess money from similar cases.

Between 2014 and 2021, nearly 9,000 homes were sold in those states because of unpaid taxes, with the properties’ former owners receiving little or nothing from local jurisdictions, according to Pacific Legal.

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Taxes

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