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SUPREME COURT CASE

A family lost its home over a \$2,242 tax bill. Justices are reviewing it.



Illustration by Chris Morris, Advance Local / Shutterstock

The Michigan case could end up creating a rule for the entire country over how the government sells foreclosed homes to cover tax debts.

Rose White *rwhite@mlive.com*

MOUNT PLEASANT — It was a \$2,242 tax bill.

That's how a Michigan family lost their home to foreclosure, spent years fighting a tax debt that was never actually due and landed in the U.S. Supreme Court.

The case, which unfolded in the middle of Michigan, could end up establishing a rule for the entire country over how the government auctions off foreclosed properties to cover tax debts.

Under the law, homeowners are entitled to "just compensation" if their property is taken under those circumstances. In other words, they are supposed to get the extra money from the sale of the property after the taxes get paid.

But the U.S. Supreme Court is now wrestling with another question: Is it just compensation if the house is sold for much less than it's worth?

ERASED EQUITY

The Michigan residents argue a low auction sale erased their equity, and they are owed the fair market value of the home. But Isabella County counters that the argument contradicts a long history of local governments auctioning off properties and returning the surplus.

A decision from the high court is pending. "We do hope the court issues a rule that will ensure that when property is taken to collect property taxes, the government is not needlessly sacrificing homes in unfair or unnecessary sales," said Christina Martin, a lawyer from the Pacific Legal Foundation who represented the family.

This was the 21st case the Pacific Legal Foundation, a public interest law firm that often challenges government overreach, has brought to the U.S. Supreme Court.

Isabella County was represented by Matthew T. Nelson, partner at Warner Norcross + Judd, who said, "We were pleased with the argument, and we are looking forward to the court's decision before the end of June."

A DISPUTED TAX BILL

According to court briefs, Scott Pung purchased a three-bedroom "American dream" home in 1991 for his wife and two children in Isabella County's Union Township, which surrounds the city of Mount Pleasant.

After he and his wife died years later, their children inherited the home, and their son, Marc Pung, continued to live there.

But things took a turn in March 2010. Union Township revoked a property tax credit that exempted the family from paying higher non-homestead taxes.

The township says it took it away because the Pungs had not resubmitted paperwork showing the property was their main home.

The Pungs challenged that decision, and a Michigan Tax Tribunal judge agreed that they should get the tax credit reinstated on their 2012 bill. Despite that ruling, a court brief says the township took the tax credit away again, leaving the Pungs on the hook for a higher bill.

Isabella County says it gave the Pungs "repeated notices of delinquency" for two years, according to an opposition brief, but the family did not pay the tax debt.

BLAMING THE FAMILY

The county argues the Pungs could have submitted the paperwork, hired a Realtor to sell the property or attended foreclosure hearings. But because the county claims they took "none of those off ramps," the treasurer started the foreclosure process to recover a \$1,600 local tax that increased to \$2,242 with penalties and interest.

At the time, the house was worth \$194,400, and Tia Pung, Marc's wife, says they had started remodeling the kitchen: new cabinets, granite counter tops and fresh flooring.

SEE SUPREME COURT CASE, A3

ELECTION POLITICS

DOJ demands Detroit-area 2024 ballots

The move comes after prosecutors seized 2020 ballots in Georgia and obtained 2020 election records in Arizona.

Patrick Marley *The Washington Post*

DETROIT — The Justice Department is demanding all ballots from the 2024 election in the Detroit area, a highly unusual move that comes shortly after prosecutors seized 2020 ballots in Georgia and obtained 2020 election records in Arizona.

The push to collect thousands of election records in swing states is part of a sweeping effort by President Donald Trump and his administration to scrutinize elections that has cast doubt on how they are run. Trump has spent more than five years falsely claiming the 2020 election was rigged against him. In recent months, he has shifted his focus to this fall's midterm elections by seeking to restrict voting by mail and urging Republicans to "take over" voting in "at least 15 places," such as Detroit.

The latest demand is for ballots, ballot envelopes and ballot receipts in Wayne County, which includes Detroit.

SEE ELECTION POLITICS, A5

QUESTIONED CONTRACTS

Nessel appeals approval of data center pacts

She says her challenge is about every future data center case.

Ryan Boldrey *rboldrey@mlive.com*

LANSING — Attorney General Dana Nessel has filed a claim of appeal, challenging the Michigan Public Service Commission's conditional approval of two special contracts to service a massive planned data center in Washtenaw County.

The state's largest artificial intelligence data center in the works, a 1.4-gigawatt-using facility in Saline Township, south of Ann Arbor, received the go-ahead on Dec. 18, when the commission granted approvals of special power contracts between the data center and DTE Energy — while imposing a litany of requirements for DTE.

When the approvals were granted, the attorney general's request to hold a contested case over the contracts between

SEE QUESTIONED CONTRACTS, A5

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