UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

JOANN BECK, *et al.*, Plaintiffs,	)	
	)	No. 1:24-cv-575
-v-	)	
	)	Honorable Paul L. Maloney
MONTCALM COUNTY and JOANNE VUKIN, Defendants.	)	

OPINION AND ORDER GRANTING IN PART MOTION TO DISMISS

Plaintiffs neglected to pay their property taxes and lost their properties through tax foreclosure proceedings. Following the procedures then required by Michigan statutes, Montcalm County sold the properties and kept all of the proceeds, including the surplus (the amount that exceeded what Plaintiffs owed in taxes and fees). The Michigan Supreme Court subsequently found this tax foreclosure scheme violated the Michigan Constitution. *Rafaeli, LLC v. Oakland Cnty.*, 952 N.W.2d 435 (Mich. 2020). The United States Supreme Court found a similar statutory scheme violated the United States Constitution. *Tyler v. Hennepin Cnty.* 596 U.S. 631 (2023). The Michigan Legislature has since amended the General Property Tax Act (GPTA).

Plaintiffs initiated this lawsuit in the state courts and Defendants removed the action to federal court. Plaintiffs sued Montcalm County and Joanne Vukin (the County Treasurer). Plaintiffs alleged both federal and state law claims. Dozens of similar lawsuits have been filed in this district.

Defendants filed a motion to dismiss. ECF No. 5. Plaintiffs oppose the motion. ECF No. 8. The court will decline to exercise subject matter jurisdiction over Plaintiffs' state law claims and will remand the state law claims to the state circuit court. The court will dismiss the claims brought against Defendant Vukin as she enjoys immunity. The court will dismiss JoAnn Beck and Patrick Beck because they pursued the new statutory remedy following a tax foreclosure. The court will also dismiss three of the five federal claims because the factual allegations in the complaint do not support those three claims.

I.

Plaintiffs filed their complaint in March 2024 in the 8th Circuit Court in Montcalm County, Michigan. The complaint identified eight plaintiffs: JoAnn Beck, Patrick Beck, Estate of Lee Bowser, Estate of William Dingman, Troy Edwards, Marda Edwards, Bobby Jones, and Ronald McCracken. The complaint does not plead the year in which Defendants completed the foreclosure process against each plaintiff. However, Plaintiffs attach a spreadsheet to the complaint as an exhibit that identifies the year each foreclosure occurred. ECF No. 1-1 PageID.33. Defendants attach county records to their motion that also indicate when each foreclosure occurred. Estate of Dingman lost its property in 2015. Troy and Marda Edwards lost their property in 2016. Bobby Jones and Ronald McCracken lost their properties in 2017. JoAnn and Patrick Beck and Estate of Bowser lost their properties in 2020. Plaintiffs plead eleven causes of action, five under federal law and six under state law. Defendants removed the lawsuit on the basis of the federal causes of action.

Rule 8(a)(2) of the Federal Rules of Civil Procedure requires a plaintiff to allege facts that provide both fair notice of the nature of the claim and the facts giving rise to that claim.

In re I.E. du Pont de Nemours and Co., 87 F.4th 315, 320 (6th Cir. 2023). "The complaint must 'contain either direct or inferential allegations respecting all material elements necessary for recovery under a viable legal theory.'" *Kreipke v. Wayne State Univ.*, 807 F.3d 768, 774 (6th Cir. 2015) (citation omitted). The factual allegations need not be detailed but must be "more than labels and conclusions" or "a formulaic recitation of the elements of a cause of action." *Hobart-Mayfield, Inc. v. Nat'l Operating Comm. on Standards for Athletic Equip.*, 48 F.4th 656, 663 (6th Cir. 2022). Those factual allegations, taken to be true, must show that a legal claim is plausible, not merely possible. *Darby v. Childvine, Inc.*, 964 F.3d 440, 444 (6th Cir. 2020).

Rule 12(b)(6) provides a vehicle for a defendant to challenge whether a plaintiff pleads a plausible claim. *See Heyward v. Cooper*, 88 F.4th 648, 653 (6th Cir. 2023). When resolving motions to dismiss brought under Rule 12(b)(6), a court generally considers only the complaint and attached exhibits. *Diei v. Boyd*, 116 F.4th 637, 643 (6th Cir. 2024). The court must accept as true all well-pled factual allegations in the complaint and must draw all reasonable inferences in the plaintiff's favor. *Ogbonna-McGruder v. Austin Peay State Univ.*, 91 F.4th 833, 839 (6th Cir. 2024). A plaintiff pleads a facially plausible claim when the well-pled facts allow "the court to draw the reasonable inference that the defendant is liable for the misconduct alleged." *Matthew N. Fulton, D.D.S., P.C. v. Enclarity, Inc.*, 962 F.3d 882, 887 (6th Cir. 2020); *see Ashcroft v. Iqbal*, 556 U.S. 662, 668 (2009); *Bell Atl. Corp. v. Twombly*, 550 U.S. 544, 555 (2007).

Ordinarily, a defendant bears the burden of proof for an affirmative defense. A party responding to a pleading must "affirmatively state any . . . affirmative defense." Fed. R. Civ.

P. 8(c)(1). The rule includes a non-exhaustive list of affirmative defenses that must be pled in the response to a pleading. *Jones v. Bock*, 549 U.S. 199, 212 (2007). The responding party may raise an affirmative defense in a Rule 12(b)(6) motion when factual allegations supporting that defense appear in the complaint or in documents that may be considered at the pleading stage. *VCST Int'l B.V. v. BorgWarner Noblesville, LLC*, 142 F.4th 393, 399–400 (6th Cir. 2025) (citing *Bock*, 549 U.S. at 215).

II.

Plaintiffs pled six causes of action under state law. In an exercise of discretion, the court *sua sponte* declines to exercise jurisdiction over the state law claims. *See Transcontinental Leasing, Inc. v. Michigan Nat'l Bank of Detroit*, 738 F.2d 163, 165–66 (6th Cir. 1984) (noting that supplemental or pendent jurisdiction "is a doctrine of discretion"). The court exercises subject matter jurisdiction over this civil action under 28 U.S.C. § 1331 because Plaintiffs pled federal constitutional claims. Under 28 U.S.C. § 1367(a), federal courts may exercise supplemental jurisdiction over the state law claims when those claims relate to the federal law claims.

A court may decline to exercise supplemental jurisdiction when the state law claims raise "a novel or complex issue of State law[.]" *Id.* § 1367(c)(1); *see City of Chicago v. Int'l Coll. of Surgeons*, 522 U.S. 156, 173 (1997); *see, e.g.*, *James v. Hampton*, 592 F. App'x 449, 462 (6th Cir. 2015) (affirming the dismissal of a state common law right-to-privacy claim when the district court found that the "claim presented a novel and complex issue of state law"). Our Supreme Court noted that supplemental jurisdiction "is a doctrine of discretion, not of plaintiff's right[.]" *City of Chicago*, 522 U.S. at 172 (quoting *United Mine Workers of*

America v. Gibbs, 383 U.S. 715, 726 (1966)); *see Habich v. City of Dearborn*, 331 F.3d 524, 535 (6th Cir. 2003). When deciding whether to exercise supplemental jurisdiction over state law claims, a court should consider and weigh factors such as judicial economy, convenience, fairness and comity. *Carnegie-Mellon Univ. v. Cohill*, 484 U.S. 343, 350 (1988).

The holding in *Rafaeli* and the Michigan Legislature's amendments to the GPTA constitute significant developments and changes to the relevant state law. Discussing the amendments, the Michigan Supreme Court explained that "MCL 211.78t creates a controlling and structured system for adjudication of tax-foreclosure disputes as the exclusive means for obtaining surplus proceeds." *Schafer v. Kent Cnty.*, 29 N.W.3d 25, 50 (Mich. 2024). The court then held that the amendments applied to claims arising prior to *Rafaeli*. *Id.* Citing *Schafer*, the Sixth Circuit found that the exclusivity only limits a former property owner's state remedies for seeking the surplus. *Howard v. Macomb Cnty.*, 133 F.4th 566, 572 (6th Cir. 2025).

The balance of factors weighs in favor of declining to exercise supplemental jurisdiction. Judicial economy and convenience weigh in favor of exercising supplemental jurisdiction. Dismissing the state law claims would require Plaintiffs to pursue remedies in two forums. Comity, however, weighs strongly in favor of declining jurisdiction over the state law claims. While Plaintiffs filed this lawsuit in 2024, it remains in the early stages of litigation. No case management order has issued. These state law claims should be resolved by the state courts. Fairness also weighs heavily in favor of declining jurisdiction over the state law claims. Some persuasive authority exists for dismissing the state law claims outright. At least one judge in the Eastern District of Michigan relied on *Schafer* to dismiss a plaintiff's

state law claims for a pre-*Rafaeli* foreclosure. *Palakurthi v. Wayne Cnty.*, No. 21cv10707, 2025 WL 1293351, at *6 (E.D. Mich. May 5, 2025). Fairness to Plaintiffs weighs in favor of dismissal without prejudice.

III.

Plaintiffs sued Joann Vukin, the Montcalm County Treasurer, in both her official capacity and her individual capacity. Defendants argue Vukin enjoys immunity from Plaintiffs' claims.

Defendants argue that the official capacity claims against Vukin should be dismissed because she has Eleventh Amendment immunity. The court agrees. The Eleventh Amendment bars claims in federal court against a state and against state agents for damages. *Kerchen v. Univ. of Michigan*, 100 F.4th 751, 761 (6th Cir. 2024). Courts treat claims against a state agent in his or her official capacity as a claim against the state. *Id.* The Sixth Circuit Court of Appeals has held that a county treasurer acts as an arm of the state, not the county, when conducting tax foreclosure proceedings. *Bowles v. Sabree*, No. 22-1912, 2024 WL 1550833, at *3 (6th Cir. Apr. 10, 2024). The court found that the county treasurer, therefore, enjoyed immunity under the Eleventh Amendment. *Id.*; *Fakhreddine v. Sabree*, No. 24-1829, 2026 WL 674319, at *1 (6th Cir. Mar. 10, 2026); *see, e.g., Felkers v. Kent Cnty.*, No. 1:24cv392, 2025 WL 2887532, at *5 (W.D. Mich. Sept. 19, 2025). The court dismisses all federal claims for damages against Vukin in her official capacity without prejudice. *See Ernst v. Rising*, 427 F.3d 351, 367 (6th Cir. 2005).

Defendants also argue that individual capacity claims against Vukin should be dismissed because of qualified immunity. Again, the court agrees. While qualified immunity

is an affirmative defense, a defendant can raise qualified immunity as part of a motion to dismiss "when the *complaint* establishes the defense." *Siefert v. Hamilton Cnty.*, 951 F.3d 753, 762 (6th Cir. 2020). The Sixth Circuit has held that county treasurers who enforced the state tax foreclosure statute prior to *Rafaeli* enjoy qualified immunity from claims brought against them in their individual capacities. *Freed v. Thomas*, 81 F.4th 655, 660 (6th Cir. 2023); *see Felkers*, 2025 WL 2887532, at *5–*6. At the time, a presumption of constitutionality attached to the state statute, which had not been invalidated by any court. *Freed*, 81 F.4th at 660. The court dismisses the federal claims against Vukin in her individual capacity with prejudice. *See Chaney-Snell v. Young*, 98 F.4th 699, 710 (6th Cir. 2024).

IV.

Defendants argue that the statute of limitations expired for Plaintiffs' federal claims. A defendant may raise a statute of limitations defense in a Rule 12(b)(6) motion when the allegations in the complaint establish the defense. *Wershe v. City of Detroit*, 112 F.4th 357, 364–65 (6th Cir. 2024). To avoid a statute of limitations defense, a plaintiff must commence the lawsuit within a prescribed period of time that begins when the claim accrues. *See Heimeshoff v. Hartford Life & Accident Ins. Co.*, 571 U.S. 99, 105 (2013). When analyzing a statute of limitations defense, a court must consider (1) when the claim accrued, (2) the date plaintiff filed the lawsuit, and (3) any permissible delay between those two events. *Future Now Enters., Inc. v. Foster*, 525 F. App'x 395, 398 (6th Cir. 2013).

A.

Michigan's three-year statute of limitations for personal-injury claims applies to claims brought under 42 U.S.C. § 1983. Because Congress did not provide a statute of limitations

for § 1983, the Supreme Court directs trial courts to use "a State's personal injury statute of limitations . . . for all § 1983 claims." *Nance v. Ward*, 597 U.S. 159, 174 (2022) (citing *Wallace v. Kato*, 549 U.S. 384, 387 (2007)); *see Reguli v. Russ*, 109 F.4th 874, 879 (6th Cir. 2024) ("At the outset, state law determines the *length* of § 1983's statute of limitations. The Supreme Court has held that the statute incorporates the limitations period for personal-injury torts from the State where the events occurred."). Michigan has a three-year statute of limitations for personal-injury claims, which the Sixth Circuit has held must be borrowed for § 1983 claims arising in the state. Mich. Comp. Laws § 600.5805(10); *Wolfe v. Perry*, 412 F.3d 707, 714 (6th Cir. 2005); *see, e.g., Lyndon's LLC v. City of Detroit*, No. 23-1895, 2024 WL 3427176, at *2 (6th Cir. July 16, 2024) (applying the three-year statute of limitations period to a Fifth Amendment takings claim).

B.

Plaintiffs' § 1983 claims accrued when the judgments of foreclosure became final. Federal law determines when a § 1983 claim accrues and when the statute of limitations begins to run. *Reguli*, 109 F.4th at 879. A claim accrues when "the plaintiff has a complete and present cause of action." *Corner Post, Inc. v. Bd. of Governors of Fed. Rsrv. Sys.*, 603 U.S. 799, 810 (2024) (citation omitted). The Supreme Court has "explained that a cause of action does not become complete and present for limitations purposes—it does not *accrue*—until after the plaintiff can file suit and obtain relief." *Id.* (citation modified). "Put differently, this 'injury-occurrence' or 'occurrence' rule triggers the limitations period on the first day that every element of a claim has occurred such that the plaintiff may sue in court over the claim." *Reguli*, 109 F.4th at 879. "A constitutional violation accrues the moment the

government undertakes a constitutional act. For example, a violation of the Takings Clause occurs 'at the time of taking.'" *Wilson v. Hawaii*, 145 S. Ct. 18, 20 (2024) (quoting *Knick v. Twp. of Scott*, 588 U.S. 180, 194 (2019)).

The Fifth Amendment to the United States Constitution provides, in part, that private property shall not "be taken for public use without just compensation." U.S. Const. amend. V. "The paradigmatic taking requiring just compensation is a direct government appropriation or physical invasion of private property." *Lingle v. Chevron U.S.A., Inc.*, 544 U.S. 528, 537 (2005). The plain text of the amendment "does not prohibit the taking of private property, but instead places a condition on the exercise of that power." *Id.* at 536 (citation omitted). The clause does not "limit governmental interference with property rights *per se*," rather it "'secure[s] *compensation* in the event of otherwise proper interference amounting to a taking.'" *Id.* at 537 (citation omitted). The Takings Clause does not require payment prior to a taking. *Hurley v. Kincaid*, 285 U.S. 95, 104 (1923). The government must, however, provide some mechanism for compensation. *See Stringer v. United States*, 471 F.2d 381, 383 (5th Cir. 1973) ("It is well established that a property owner is not entitled to actual compensation before the Government takes possession of his land, but only to an adequate provision for compensation[.]"). Additionally, "the availability of state-law compensation remedies cannot delay or undo the accrual of a takings claim." *Wilson*, 145 S. Ct. at 20 (citing *Knick*, 588 U.S. at 193–94).

For § 1983 claims arising from tax foreclosures of property in Michigan prior to the recent amendments to the GPTA, the claims accrued on the date the circuit court entered a final judgment terminating all of the rights to the property held by the former property owner.

Property owners generally possess an interest in the equity of their property. *Hall v. Meisner*, 51 F.4th 185, 190 (6th Cir. 2022); *see Tyler*, 598 U.S. at 638–39. "History and precedent" have established the "principle that a government may not take more from a taxpayer than she owes[.]" *Tyler*, 598 U.S. at 639. Following the public sale of a tax-foreclosed property, under "long-settled principles, the debtor would then be entitled to any surplus proceeds from the sale, which represented the value of the equitable title thus extinguished." *Hall*, 51 F.4th at 194. But under the GPTA at the time Montcalm County foreclosed on Plaintiffs' properties, they did not retain any interest at all to their properties. Under the earlier versions of the GPTA, when the circuit court entered a final judgment "[a]ll redemption rights to the property expire," Mich. Comp. Laws § 211.78k(5), and "fee simple title" to the property "vests absolutely in the foreclosing governmental unit, and the foreclosing governmental unit shall have absolute title to the property," *id.* § 211.78k(6). *See Hall*, 51 F.4th at 194. "Before that event, the plaintiffs held equitable title; after it, they held no title at all." *Id.* at 196. Importantly, prior to the recent amendments, the GPTA did not provide any mechanism by which a former property owner could obtain surplus proceeds following a tax foreclosure sale. *Rafaeli*, 952 N.W.2d at 447–48.

Absent a period of delay, the statute of limitations expired for Plaintiffs' § 1983 claims. Three plaintiffs lost their properties in 2020 and their claims accrued on March 31, 2020. Their statute of limitations expired on March 31, 2023. The other plaintiff lost their properties even earlier. Plaintiffs filed this lawsuit in March 2024.

C.

Plaintiffs argue that a class action lawsuit, *Wayside Church v. Van Buren County*, No. 1:14cv1274 (W.D. Mich. 2014), tolled the statute of limitations for their claims. The *Wayside* lawsuit began on December 11, 2014. *Wayside* involved both a plaintiff class and a defendant class. The complaint pled a class of former owners of real property in Michigan who lost property for non-payment of real property taxes, where the property was then sold for an amount in excess of the amount owed, and where the property owners were denied the surplus proceeds. The court preliminarily approved the proposed class action settlement on March 24, 2023.

In addition to borrowing Michigan's statute of limitations, federal courts also apply state tolling rules for class action lawsuits, so long as the tolling rules are not "inconsistent with the federal policy underlying the cause of action under consideration." *Wershe*, 112 F.4th at 370 (citation omitted). Michigan Court Rule 3.501 sets forth the procedures for class actions and subrule (F) provides for tolling. Rule 3.501(F)(1) states that the statute of limitations "is tolled as to all persons within the class described in the complaint." Rule 3.501(F)(2) identifies events that cause the statute of limitations to resume running. And Rule 3.501(F)(3) provides that if the event identified in (F)(2) is superseded by an order of the trial court, "the statute of limitations shall be deemed to have been tolled continuously from the commencement of the action."

Applying Rule 3.501(F), the *Wayside* lawsuit tolled Plaintiffs' statute of limitations. On November 5, 2015, in the *Wayside* lawsuit, the court granted a motion to dismiss and entered judgment. In February 2017, the Sixth Circuit vacated the court's opinion and order

and remanded the action with instructions to dismiss the lawsuit for lack of subject matter jurisdiction. In March 2017, this court reopened the case and then promptly dismissed the action for lack of subject matter jurisdiction. The court granted a motion to reopen the lawsuit in March 2019 based on new authority issued by the Supreme Court. In a companion case also involving a *Wayside* opt-out, the Sixth Circuit looked at this series of events and found that the statute of limitations for the claims of the members of the *Wayside* class were tolled upon the filing of the *Wayside* lawsuit in December 2014. *Perry v. St. Joseph Cnty.*, No. 25-2012, 2026 WL 2476333, at *2 (6th Cir. Aug. 24, 2026). Following this court's order reopening the case in 2017, Rule 3.501(F)(3) applied so that the class members' claims were tolled continuously until the plaintiff in *Perry* opted out. *Id.* at *2.

Following *Perry*, the statute of limitations for Plaintiffs' claims had not yet expired when they filed this lawsuit. Like the plaintiff in *Perry*, Plaintiffs were members of the class described in the initial *Wayside* complaint. When Plaintiffs opted out of the *Wayside* lawsuit and filed this action, they were still within the three-year limitation period.[1]

V.

Defendants argue Joann and Patrick Beck's claims should be dismissed because they took advantage of the amendments to the GPTA and filed a claim for the surplus proceeds. Defendants argue that either res judicata or release bars the Becks from pursuing their claims here.

[1] In *Perry*, the Sixth Circuit did not determine whether St. Joseph County had the notice required by the Michigan Court Rule. *Perry*, 2026 WL 247633, at *3. The circuit court left the issue for this court to resolve in the first instance. Defendants did not raise the notice issue as part of this motion to dismiss. Whether Defendants had notice of the *Wayside* lawsuit likely could not be resolved as part of a 12(b)(6) motion in this lawsuit.

Res judicata does not bar the Becks' claims. Res judicata generally prohibits a second lawsuit between two parties when the second lawsuit arises from the same facts and circumstances as the first lawsuit. Michigan takes a broad approach to res judicata. *Ramgoolam v. Gupta*, 173 F.4th 234, 240 (6th Cir. 2026). Res judicata bars the second lawsuit if (1) a court resolved the first action on the merits, (2) both actions involve the same parties or their privies, and (3) the matter in the second action was or could have been resolved in the first action. *Id.* at 241 (citation omitted).

Defendants have not established that the Becks did or could have raised any of the claims in a prior lawsuit. "The party asserting the defense of res judicata bears the burden of proof." *Autumn Wind Lending, LLC v. Estate of Siegel*, 92 F.4th 630, 634 (6th Cir. 2024) (citation omitted). Defendants do not appear to take the position that res judicata prohibits lawsuits by all individuals who lost their properties to tax foreclosure proceedings, which involved court action in a state circuit court. Defendants argue only that the Becks pursued the remedy created by the Michigan Legislature after the foreclosure occurred. To prevail on the res judicata defense, Defendants must show that the process the Becks used in 2022 precludes this lawsuit. The process for claiming the remaining proceeds from a tax foreclosure sale can be found at Michigan Compiled Law § 211.78t. Because the Becks lost their property prior to July 2022, they had to follow the process set forth in subsection (6). Mich. Comp. Laws § 211.78t(1)(b). The statute required the Becks to file a motion in the same circuit court proceeding in which the judgment of foreclosure became effective. *Id.* § 211.78t(6). The statute later sets forth what the circuit court must consider when resolving

the motion. *Id.* § 211.78t(9). The limited statutory process for filing a motion does not appear to meet the elements for establishing res judicata.

Defendants have established that the Becks released their claims against Defendants. Rule 8 of the Federal Rules of Civil Procedure identifies release as an affirmative defense. On a motion to dismiss, a court can consider public records and the truth of statements found within those records, but only when the contents prove facts whose accuracy cannot reasonably be questioned. *Elec. Merchant Sys. LLC v. Gaal*, 58 F.4th 877, 883 (6th Cir. 2023). Defendants attached the stipulated order issued by the 8th Circuit Court resolving the Becks' claim to the proceeds. ECF No. 6-4. The final sentence of the stipulated order approved by Judge Hoseth-Kreeger states "[t]his Order resolves all matters between the Treasurer and Claimants with respect to the Subject Property, the foreclosure thereof, and the Remaining Proceeds." *Id.* PageID.95. The statute defines "remaining proceeds" as the difference between the amount paid to the government and the minimum bid (the surplus), less expenses and fees and a sales commission. *See* Mich. Comp. Laws § 211.78t(12)(b). Counsel for the Becks signed the stipulated order. By agreeing to this sentence, the Becks released their claims against Defendants arising from the tax foreclosure of their property. The complaint does not plead any claims based arising from the amendments to GPTA and the new process for claiming proceeds.

VI.

Plaintiffs pled five causes of action under federal law. Relying on 42 U.S.C. § 1983, Plaintiffs asserted claims for violations of (1) the Takings Clause in the Fifth Amendment (Count 1); (2) the Excessive Fines Clause in the Eighth Amendment (Count 5); (3)

procedural due process (Count 6); and (4) substantive due process (Count 7). Plaintiffs also pled a claim arising directly from the Takings Clause (Count 2). Defendants seek dismissal of three of the federal causes of action.

A.

The court will dismiss Plaintiffs' arising-directly under the Fifth Amendment takings claim (Count 2). The Sixth Circuit has consistently found that 42 U.S.C. § 1983 provides the exclusive remedy for constitutional violations. *See Foster v. Michigan*, 573 F. App'x 377, 391 (6th Cir. 2014) ("To the extent that Appellants attempt to assert direct constitutional claims, they fail; we have long held that § 1983 provides the exclusive remedy for constitutional violations."); *c.f., O'Connor v. Eubanks*, 83 F.4th 1018, 1029 (6th Cir. 2023) (Thapar, J., concurring) ("Perhaps our circuit should allow suits against officials directly under the takings clause."). Multiple district courts, including this one, have already rejected the same arising-directly claim in the context of tax foreclosure cases. *See, e.g., Grainger v. Ottawa Cnty.*, No. 1:19cv501, 2021 WL 790771, at *11 (W.D. Mich. Mar. 2, 2021); *Fox v. Saginaw Cnty.*, No. 19cv11887, 2021 WL 120855, at *13 (E.D. Mich. Jan. 13, 2021).

B.

The court will dismiss Plaintiffs' Eighth Amendment excessive fines claim (Count 5). The Supreme Court and the Sixth Circuit have rejected this cause of action raised in the context of a tax foreclosure proceeding. *Pung v. Isabella Cnty.*, 146 S. Ct. 1964, 1973 (2026); *Freed*, 81 F.4th at 659; *Hall*, 51 F.4th at 197.

C.

The court will dismiss Plaintiffs' substantive due process claim (Count 7). The Sixth Circuit affirmed the dismissal of a substantive due process claim brought in the context of a tax foreclosure action. *Hall*, 51 F.4th at 197 (adopting the reasoning of the district court). Several district courts, including this one, have reasoned that because our Constitution provides an explicit provision for a taking without just compensation, the substantive due process clause will not cover the same government conduct. *Grainger*, 2021 WL 790771, at *13; *Fox*, 2021 WL 120855, at *15.

VII.

Plaintiffs allege causes of action arising from the tax foreclosure of their properties. Since the foreclosures, the Michigan Supreme Court declared a portion of the state statute violated the Michigan Constitution and the Michigan Legislature amended the statute. The state law claims thus present novel and complex matters that should be resolved by the state courts. The court will decline to exercise subject matter jurisdiction over those claims and will remand the state law claims to the 8th Circuit Court. The County Treasurer, Vukin, enjoys immunity from the federal claims brought against her. Defendants have established that allegations in the complaint do not support three causes of action: the arising-directly takings claim, the claim for violation of the Excessive Fines Clause in the Eighth Amendment, and the claim for violation of substantive due process. Defendants have also established that the Becks have released their claims against Defendants. This leaves only Plaintiffs' § 1983 claims for a taking and for a violation of procedural due process against Montcalm County.

ORDER

Consistent with the accompanying Opinion, the court **DECLINES** to exercise subject matter jurisdiction over the state law claims and **REMANDS** the state law claims to the 8th Circuit Court. The court **GRANTS IN PART** Defendants' motion to dismiss. ECF No. 5. The court DISMISSES the federal claims against the County Treasurer (Vukin). The court DISMISSES Plaintiffs Joann Beck and Patrick Beck because they released their claims. The court DISMISSES Plaintiffs' arising-directly Fifth Amendment claim, their Eighth Amendment claim, and their substantive due process claim because the allegations in the complaint do not support those causes of action. Montcalm County must file its answer to the complaint within twenty-eight (28) days of this order. **IT IS SO ORDERED.**

Date: September 29, 2026

/s/ Paul L. Maloney
Paul L. Maloney
United States District Judge