UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

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| ERNEST BONIFACE, *et al.*, Plaintiffs, | ) | |
| -v- | ) | No. 1:23-cv-871 |
| BARRY COUNTY and SUSAN VANDECAR, Defendants. | ) | Honorable Paul L. Maloney |

**OPINION AND ORDER GRANTING IN PART DEFENDANTS' 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, Barry 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 Michigan courts and Defendants removed the action to federal court. Plaintiffs sued Barry County and Susan VandeCar, the County

Treasurer.[1] Plaintiffs allege 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. 21. The court will grant the motion in part. The court will decline to exercise supplemental jurisdiction over the state law claims. The court will dismiss three of the federal claims brought against Barry County. After the parties filed the motion to dismiss, they stipulated to dismiss Defendant VandeCar. ECF Nos. 24 and 25. The parties also stipulated to dismiss the claims of the Estate of Burton Hooper. ECF Nos. 28 and 29.

## I.

Plaintiffs filed their complaint in June 2023 in the 5th Circuit Court in Barry County, Michigan. The complaint identified four plaintiffs: Ernest Boniface, Debra Clark, the Estate of Burton Hooper, and Kathy Stafford. The complaint does not plead the year in which Defendants completed the foreclosure process for 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.28. Boniface lost his property in 2013. Stafford lost her property in 2014. Clark lost her property in 2015. And the Estate of Burton Hooper lost its property in 2019. Plaintiffs plead ten causes of action, five under federal law and five 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.

[1] VandeCar retired at the end of 2024 and is no longer the Barry County Treasurer.

*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 five 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 2023, 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 weigh in favor of dismissal without prejudice.

III.

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. Reserve 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 Barry 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. Plaintiffs' claims accrued before April 2018. Plaintiff filed this lawsuit in June 2023.

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.

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 the 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.[2]

IV.

Plaintiffs pled five causes of action under federal law. Relying on 42 U.S.C. § 1983, Plaintiff asserts claims for violations of (1) substantive due process (Count 6); (2) procedural due process (Count 7); (3) the Takings Clause in the Fifth Amendment (Count 8); and (4) the Excessive Fines Clause in the Eighth Amendment (Count 10). Plaintiff also pled a claim arising directly from the Takings Clause (Count 9). Defendants seek dismissal of each of the federal causes of action.

A.

The court will dismiss Plaintiffs' substantive due process claim (Count 6). 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 v. Ottawa Cnty.*, No.

[2] 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.

1:19cv501, 2021 WL 790771, at *13 (W.D. Mich. Mar. 2, 2021); *Fox v. Saginaw Cnty.*, No. 1:19cv11887, 2021 WL 120855, at *15 (E.D. Mich. Jan. 13, 2021).

B.

The court declines to dismiss Plaintiffs' § 1983 procedural due process claim (Count 7). To prove a procedural due process claim, a plaintiff must establish (1) a deprivation by state action of a protected interest in life, liberty, or property, and (2) inadequate state process. *Reed v. Goertz*, 598 U.S. 230, 236 (2023). The claim arises not when the deprivation occurs, but when the state fails to provide due process. *Id.* (citation omitted); *see Bozzo v. Nanasy*, 159 F.4th 1111, 1118 (6th Cir. 2025) ("And, again, the 'injury' in a procedural due process claim is the 'infirm process' that accompanies a deprivation."). "When the denial of procedural due process itself creates an injury" the plaintiff need not pursue potential administrative remedies or seek a final decision. *Bigelow v. Michigan Dep't of Nat. Res.*, 970 F.2d 154, 160 (6th Cir. 1992).

Defendants argue that Plaintiffs failed to pursue his remedies under the amended GPTA. Defendants insist that the new statutory process for obtaining the surplus undermines Plaintiffs' procedural due process claim.

Defendants have not established that Plaintiffs' procedural due process claims fail as a matter of law. Plaintiffs seek actual damages and nominal damages. The new statutory process does not render moot Plaintiffs' claim for damages from the initial failure to provide due process. The injury is complete when the state fails to provide any process and the procedural due process claim is "instantly cognizable in federal court." *Braun v. Ann Arbor*

*Chapter Twp.*, 519 F.3d 564, 572 (6th Cir. 2008) (quoting *Nasierowski v. Sterling Heights*, 949 F.2d 890, 894 (6th Cir. 1991)).

C.

The court declines to dismiss Plaintiffs' § 1983 claim under the Takings Clause (Count 8). In *Tyler*, our Supreme Court held that a plaintiff pleads a plausible § 1983 takings claim by alleging facts to show that the state kept the surplus following the sale of property to satisfy a property tax debt. *Tyler*, 598 U.S. at 647–48; *see Pung v. Isabella Cnty.*, 146 S. Ct. 1964, 1967 (2026); *Hall*, 51 F.4th at 196.

Defendants again argue that the amendments to the GPTA undermine the Fifth Amendment claim. Michigan now provides a process by which a former property owner can claim the surplus. *See Howard*, 133 F.4th at 568 (involving a 2023 tax foreclosure). After the Michigan Supreme Court found that portions of the GPTA violated the Michigan Constitution, the Michigan Legislature amended the statute in 2020 and established a mechanism for former property owners to claim any surplus following a tax foreclosure and auction. *See* Mich. Comp. Laws § 211.78t. The statute contained a conditional retroactivity provision. The statute became retroactive only if the Michigan Supreme Court determined that the holding in *Rafaeli* applied retroactively. *Id.* § 211.78t(1)(b)(i). In July 2024, the Michigan Supreme Court held that *Rafaeli* applied retroactively "to timely filed cases not yet final at the time of the decision." *Schafer*, 29 N.W.3d at 41. Prior to the time Plaintiffs filed this lawsuit, the Michigan Court of Appeals had reached the same conclusion, that *Rafaeli* applied retroactively to timely filed lawsuits. *Proctor v. Saginaw Cnty. Bd. of Comm'rs*, 985 N.W.2d 193, 216 (Mich. Ct. App. 2022) *vacated in part*, 12 N.W.3d 182 (Mich. 2024).

Because the foreclosures of Plaintiffs' properties occurred before the amendments to the GPTA became effective, their takings claims survive. "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)); *see, e.g., Palakurthi,* 2025 WL 1337029, at *5–*6. "And, the availability of state-law compensation remedies cannot delay *or undo* the accrual of a takings claim." *Wilson*, 145 S. Ct. at 20 (quoting *Knick*, 588 at 193–94) (emphasis added). When the final judgments entered, Plaintiffs lost all rights to their properties under the earlier version of the GPTA. *See* Mich. Comp. Laws § 211.78k(5) and (6); *Hall*, 51 F.4th at 194–96.

D.

The court will dismiss Plaintiffs' arising-directly under the Fifth Amendment takings claim (Count 9). 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*, 2021 WL 790771, at *11; *Fox*, 2021 WL 120855, at *13.

E.

The court will dismiss Plaintiffs' Eighth Amendment excessive fines claim (Count 10). The Supreme Court and the Sixth Circuit have rejected this cause of action raised in the context of a tax foreclosure proceeding. *Pung*, 146 S. Ct. at 1973; *Freed v. Thomas*, 81 F.4th 655, 659 (6th Cir. 2023); *Hall*, 51 F.4th at 197.

V.

As part of the motion, Defendants argue that, because the complaint attacks the constitutionality of a state statute, the Michigan Attorney General must be notified. *See* Fed. R. Civ. P. 5.1(a) and (b).

The court will not dismiss this lawsuit for the reason that Plaintiffs did not provide notice to the Michigan Attorney General upon the filing of the complaint. Defendants have not cited any authority to establish that the failure to provide the required notice provides a basis for dismissing the lawsuit. The rule suggests otherwise. Subsection (c) provides that a court may not enter a final judgment holding the statute unconstitutional before the time to intervene expires. Subsection (c) thus anticipates that a court might find a statute unconstitutional at some point in the litigation but may not enter a final judgment until the attorney general has been afforded time to appear and defend the statute. Additionally, the plaintiff must provide prompt notice "*if*: (B) the parties do not include the state, one of its agencies, or one of its officers or employees in an official capacity." Fed. R. Civ. P. 5.1(a)(1)(B) (emphasis added). As noted above, the initial complaint included claims against the county treasurer in her official capacity. The Sixth Circuit has found that, when county

treasurers conducted tax foreclosure proceedings, they acted as agents of the state. *Bowles v. Sabree*, No. 22–1912, 2024 WL 1550833, at *2 (6th Cir. Apr. 10, 2024).

VI.

Plaintiffs' claims arise from the tax foreclosure proceedings and sale of their properties. Because the state law claims in the complaint raise novel and complex issues of state law, the court declines to exercise supplemental jurisdiction over those claims and remands those claims to the 5th Circuit Court. The court dismisses Plaintiffs' arising-directly takings claims, their substantive due process claims, and their Eighth Amendment Excessive Fines claims because the facts in the complaint do not establish a cause of action for which this court can grant relief.

**ORDER**

For the reasons provided in the accompanying Opinion, the court **GRANTS IN PART** Defendants' motion to dismiss. ECF No. 5. The court declines to exercise supplemental jurisdiction over the state law claims and REMANDS the state law claims to the 5th Circuit Court. The court DISMISSES Plaintiffs' arising directly Fifth Amendment claims, Eighth Amendment Excessive Fines claims, and their substantive due process claims. Defendant must file its answer to the complaint with twenty-eight (28) days of this order. **IT IS SO ORDERED.**

Date: September 28, 2026

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