

NATIONAL TAX LIEN ASSOCIATION LAUDS U.S. SUPREME COURT DECISION IN PUNG V. ISABELLA COUNTY

Court Reaffirms Longstanding Constitutional Principles Governing Tax Sales and Surplus Proceeds

JUPITER, FL, UNITED STATES, June 26, 2026 /EINPresswire.com/ -- The [National Tax Lien Association](#) (NTLA), the nation's leading nonprofit organization dedicated to education, ethics, and best practices within the tax lien and tax sale industry, applauds today's decision by the United States Supreme Court in [Pung v. Isabella County, Michigan](#) (U.S. Supreme Court Docket No. 25-95).



In a landmark ruling, the Court rejected an effort to fundamentally alter centuries of American tax collection law by requiring governments to compensate delinquent taxpayers based on a property's hypothetical fair market value rather than the actual proceeds generated from a lawfully conducted tax sale.

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The Supreme Court got this one right”

Brad Westover, Executive Director of NTLA

The Court reaffirmed a principle deeply rooted in American legal history: when property is sold to satisfy delinquent

taxes, governments must return any surplus proceeds generated by the sale, but the Constitution does not require payment based upon speculative or hypothetical market values.

"The Supreme Court got this one right," said Brad Westover, Executive Director of the National Tax Lien Association. "This is an important victory for local governments, taxpayers who pay their taxes on time, and communities that rely upon effective tax collection systems. The Court recognized that tax sales have been a lawful, necessary governmental tool since the our nation's founding. Had the Court adopted the petitioner's theory, tax sales across America would become economically unworkable, shifting additional burdens onto responsible taxpayers and

threatening the financial stability of local governments."

Westover continued, "This decision protects both property rights and the ability of local governments to function. Tax sales are not simply about collecting money. They help fund schools, public safety, roads, parks, and essential public services while returning vacant, abandoned, and tax-delinquent properties to productive use."



The NTLA participated as amicus curiae, through its law firm Bronster, LLP., submitting a brief to the Supreme Court outlining the historical foundations of tax sales, the importance of surplus-proceeds protections recognized in *Tyler v. Hennepin County*, and the practical consequences that would result from requiring governments to compensate delinquent taxpayers based upon hypothesized fair market values rather than actual tax-sale proceeds.

"This decision reinforces what courts, legislatures, and local governments have understood for generations," said Bruce Bronster, Esq., Founding Partner of [Bronster LLP](https://www.bronsterllp.com) (T. 347-246-4650, Bbronster@bronsterllp.com), Past President of the National Tax Lien Association, and counsel with Andrew Kazin, who authored the NTLA's amicus curiae brief before the Supreme Court.

"The Court correctly recognized that the Constitution protects a property owner's right to surplus proceeds while preserving the longstanding ability of governments to collect delinquent taxes through public, noticed, fair and transparent, tax sales. Had the Court adopted the petitioner's theory, it would have upended centuries of legal precedent and created a system that would be impossible, for local governments to administer."

Bronster added, "The Court's opinion strikes the proper constitutional balance between protecting private property rights and preserving an essential public function. This is an important decision not only for local governments, but for taxpayers, property owners, and communities throughout the country."

The NTLA emphasized that today's decision does not diminish the protections established by the Supreme Court in *Tyler v. Hennepin County*. Governments remain obligated to return surplus proceeds generated by tax sales. Today's ruling simply clarifies that the Constitution does not require governments to pay former owners based upon unrelated fair market valuations following a properly conducted tax sale.

The Court's decision provides important clarity to counties, municipalities, investors, taxpayers,

and policymakers nationwide regarding the constitutional framework governing tax foreclosure and tax sale procedures.

"NTLA membership means something," Westover added. "Our members are committed to ethical tax sale practices, protecting property owners' rights, supporting local governments, and helping communities recover from the blight and instability caused by long-term tax delinquency and property abandonment. Today's decision reinforces a system that balances those interests while ensuring fairness for all taxpayers."

About the National Tax Lien Association

Founded in 1997, the National Tax Lien Association is a nonprofit trade association dedicated to promoting education, ethics, transparency, and professionalism within the tax lien and tax sale industry. NTLA members include investors, attorneys, local government officials, service providers, and industry professionals committed to responsible tax collection practices and community revitalization.

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