STATE OF MICHIGAN
IN THE SUPREME COURT

MATTHEW SCHAFER, HARRY HUCKLEBURY, and LILLY HUCKLEBURY,

Plaintiffs-Appellees,

v.

KENT COUNTY,

Defendant-Appellant,

And

KENT COUNTY TREASURER,

Defendant.

Supreme Court No. 164975

Court of Appeals No. 356908

Kent County Circuit Court
No. 20-009502-CZ

AMICI CURIAE THE BUCKEYE INSTITUTE AND ILLINOIS POLICY INSTITUTE'S BRIEF IN SUPPORT OF PLAINTIFFS-APPELLEES

Thomas J. Rheaume, Jr. (P74422)
Fawzeih H. Daher (P82995)
Bodman PLC
6th Floor at Ford Field
1901 St. Antoine Street
Detroit, MI 48226
(313) 392-1074
trheaume@bodmanlaw.com
fdaher@bodmanlaw.com
Attorneys for Amici Curiae

David C. Tryon
Alex M. Certo
The Buckeye Institute
88 East Broad Street, Suite 1300
Columbus, OH 43215
(614) 224-4422
D.Tryon@BuckeyeInstitute.org
Attorneys for Amicus Curiae The Buckeye Institute

Mailee Smith
Illinois Policy Institute
300 S. Riverside Plaza Ste. 1650
Chicago, IL 60606
(312) 346-5700
msmith@illinoispolicy.org
Attorney for Amicus Curiae Illinois Policy Institute

TABLE OF CONTENTS

TABLE OF AUTHORITIES

Cases

Statutes

Other Authorities

STATEMENT OF INTEREST OF AMICI CURIAE

Amicus curiae The Buckeye Institute was founded in 1989 as an independent research and educational institution—a think tank—to formulate and promote free-market policy in the states.[1] The Buckeye Institute accomplishes the organization's mission by performing timely and reliable research on key issues, compiling and synthesizing data, formulating free-market policies, and marketing those public policy solutions for implementation in Ohio and replication across the country. The Buckeye Institute assists executive and legislative branch policymakers by providing ideas, research, and data to enable lawmakers' effectiveness in advocating free-market public policy solutions. The Buckeye Institute is a non-partisan, nonprofit, tax-exempt organization, as defined by I.R.C. § 501(c)(3).

Through its Legal Center, The Buckeye Institute works to restrain governmental overreach at all levels of government. In fulfillment of that purpose, The Buckeye Institute files lawsuits and submits amicus briefs.

Amicus curiae the Illinois Policy Institute is a nonpartisan, nonprofit public policy research and education organization that promotes personal and economic freedom through free markets and limited government. Headquartered in Illinois, the Institute's focus includes budget and tax, good government, jobs and economic growth and labor policy.

[1] Pursuant to MCR 7.312(H)(5), no counsel for any party authored this brief in whole or in part or made any monetary contribution intended to fund the preparation or submission of this brief. No entity or person, aside from amici curiae made any monetary contribution toward the preparation or submission of this brief.

STATEMENT OF QUESTION PRESENTED

Whether the Court of Appeals correctly held that this Court's decision in *Rafaeli, LLC v Oakland Co*, 505 Mich 429; 952 NW2d 434 (2020), applies retroactively?

Plaintiffs-Appellees answer: "yes."

Defendant-Appellant answers: "no."

The trial court answered: "yes

The Court of Appeals answered: "yes."

Amici Curiae answer: "yes."

This Court should answer: "yes."

INTRODUCTION

In *Rafaeli, LLC v Oakland Co*, 505 Mich 429, 437; 952 NW2d 434 (2020), this Court determined that Michigan counties—like Kent County—had for years been unconstitutionally taking surplus proceeds from foreclosure sales. This Court's holding turned on longstanding constitutional jurisprudence regarding the limitations of authority that all governments are charged with knowing. In an attempt to avoid its constitutional obligations, Kent County appeals to equity. However, equity does not favor the County.

First, Kent County comes to this Court with unclean hands. Despite longstanding jurisprudence showing that Kent County's actions were wrong, the County continued to take the surplus left after its tax foreclosure sales. Second, Kent County does not ask this Court to do equity, but rather to allow the County to keep the spoils of its unconstitutional takings. Kent County seeks this Court's complicity in its prior harms to those who could not afford to pay their tax obligations. Finally, Kent County and its amicus' dire predictions of financial ruin are unsupported and vastly overstated.

The balance of equities does not favor the government but favors those who the government has harmed. The Court should reject Kent County's appeal to equity and hold that this Court's prior decision *Rafaeli* is retroactive to the extent permitted by the appropriate statutes of limitation.

ARGUMENT

I. Kent County is not entitled to equity since it has not done equity.

Kent County repeatedly appeals to equity. Appellant's Br. at 2, 25, 26, 29, and 30-31. This Court should reject such appeals, as they are misplaced and misapplied.

The maxims of equity require that one who requests equity from the court must have done and seek to do equity. The first maxim requires that "he who comes into equity must come with

clean hands." *Precision Instrument Mfg Co v Auto Maintenance Machinery Co*, 324 US 806, 814; 65 S Ct 993; 89 L Ed 1381, 1386 (1945) (quotation marks omitted). Or as this Court has put it, "[h]e that is guilty of inequity appeals in vain to equity." *Stephenson v Golden*, 279 Mich 710, 737; 276 NW 849 (1937). The second maxim requires that "one who seeks equity must do equity." *Windisch v Mtg Security Corp*, 254 Mich 492, 493–494; 236 NW 880 (1931). This maxim:

> assumes that different equitable rights have arisen from the same subject matter or transaction, some in favor of the plaintiff and some in favor of the defendant, so that the [party invoking equity] is required to recognize and provide for the [other party's] rights, and relief is granted only upon a showing that the [other party's] rights are protected.

30A C.J.S. Equity § 102.

In this case, Kent County does not seek to make things equal, but to retain its windfall. Kent County's hands are not clean, and it appeals to equity in vain.

A. Kent County does not come to the Court with clean hands.

In *Rafaeli*, this Court "recognized both the existence of [the] right to surplus proceeds as a vested property right at common law and that the ratifiers of the 1963 Michigan Constitution would have commonly understood this right to be protected under Michigan's Takings Clause." *Rafaeli*, 505 Mich at 472. "While the Legislature is typically free to abrogate the common law, it is powerless to override a right protected by Michigan's Takings Clause." *Id.* at 473 (citations omitted). Nonetheless, Kent County repeatedly violated Michigan's Takings Clause.

The government has the responsibility of knowing the limits of its constitutional authority and should bear the risk of overstepping that authority. Kent County downplays its responsibility, claiming "cases like *Rafaeli* [ ] identify an unanticipated source of lability . . . .." Appellant's Br. at 25. But the County should have recognized the possibility of a court determining its actions were unconstitutional and the consequential risk of liability. Both this Court in *Rafaeli* and the U.S.

Supreme Court have noted the extensive jurisprudence recognizing property takings such as Kent County's to be unlawful. See *Rafaeli*, 505 Mich at 462–473. "[R]eview of English common law supports the notion that an owner of real or personal property has a right to any surplus proceeds that remain after property is sold to satisfy a tax debt." *Id.* at 463. "The principle that a government may not take more from a taxpayer than she owes can trace its origins at least as far back as . . . the Magna Carta . . . ." *Tyler v Hennepin Co*, 598 US 631, 639; 143 S Ct 1369, 1372; 215 L Ed 2d 564, 569 (2023) (citation omitted).

> That doctrine became rooted in English law. Parliament gave the Crown the power to seize and sell a taxpayer's property to recover a tax debt, but dictated that any "Overplus" from the sale "be immediately restored to the Owner." 4 W. & M., ch. 1, § 12, in 3 Eng. Stat. at Large 488–489 (1692). As Blackstone explained, the common law demanded the same: If a tax collector seized a taxpayer's property, he was "bound by an implied contract in law to restore [the property] on payment of the debt, duty, and expenses, before the time of sale; or, when sold, to render back the overplus." 2 Commentaries on the Laws of England 453 (1771).

Id. at 639–640; Accord *Rafaeli*, 505 Mich at 462–473.

Nonetheless, Kent County has done exactly what this Court explained the law has long recognized as unconstitutional: It took the surplus from foreclosure sales. Kent County's continued violation of a constitutional right was, at its core, inequitable. The County's violation was more than just the taking of property without just compensation, though. It was taking property from those it knew lacked the financial ability to even pay their taxes, let alone recover from a confiscation of their equity. Kent County was made whole as to taxes owed on those specific properties when they sold them and taxes were then paid in full. By taking more than what was owed from those who already could not pay their debts, Kent County dirtied its hands with constitutional violations. Kent County now—in vain—appeals with its unclean hands to this Court

pleading for equity.

In response to the allegations that it violated Michigan's Constitution, Kent County claims that it was just following the State's mandate—that it did not want to violate the Constitution, but the State made it do so. The Court should not reward the argument that Kent County can rely on the State's directive to take a person's property and then refuse to give it back on the theory that "he told me to take it." As this Court has recognized, "[n]o one may take advantage of his own wrong." *Stephenson*, 279 Mich at 737.

All branches and all levels of government have an obligation to follow the U.S. Constitution and the respective state constitutions. Const. 1963, art. 11, § 1 ("All officers, legislative, executive and judicial," shall "swear (or affirm) that [they] will support the Constitution of the United States and the constitution of this state."). In pursuit of its obligations, a government may not reasonably rely on unconstitutional laws as a defense to an unconstitutional taking. "[A]n officer can be held liable when acting under a statute which has not been declared unconstitutional, if it is found that he or she should have anticipated that the statute could not pass constitutional muster." *Shifrin v Wilson*, 412 F Supp 1282, 1296 (DDC, 1976) (distinguishing between statutes overturned because of constitutional development and those with "a long line of prior authority"), citing *Wood v Strickland*, 420 US 308, 321; 95 S Ct 992; 43 L Ed 2d 214 (1975), abrogated on other grounds by *Harlow v Fitzgerald*, 457 US 800; 102 S Ct 2727; 73 L Ed 2d 396 (1982). As this Court has recognized, "[e]quity will not allow a statute to be used as a cloak for fraud." *The Equitable Maxims*, 48 Sum Brief 44, 49 (2019), citing *Stephenson*, 279 Mich at 737.

In *Stephenson*, the plaintiff's attorney contracted with a real estate broker to purchase land for the plaintiff. *Stephenson*, 279 Mich at 771 (Wiest, J., dissenting). Rather than fulfilling his duties, the broker purchased the land in his own name and refused to convey it to the plaintiff. *Id.*

Looking to the common law, this Court determined that one who obtains property through fraudulent means or in "other similar circumstances which render it unconscionable for the holder . . . to retain and enjoy the property, . . . equity will impress a constructive trust on the property and turn it over to the one to whom it rightfully belongs." *Id.* at 743, quoting *Racho v Beach*, 254 Mich 600; 236 NW 875 (1931). The Court then noted that it would "not allow the statute of frauds, the wills act, or any other statute to be used an [sic] an instrument of fraud." *Stephenson*, 279 Mich at 748, quoting Lewin on Trusts, 13th, p 208.

Kent County, like the trustee in *Stephenson*, became a trustee of surplus funds by foreclosing on the properties and selling them for a profit. By unconstitutionally withholding the surplus, Kent County committed a fraud on the foreclosed property owners. This Court did not allow the statute of frauds to protect the trustee in *Stephenson*, and it should not allow a state statute to protect Kent County's unconstitutional takings.

Kent County claims that its reliance on tax statues makes its unconstitutional actions respectable. However, the cases upon which Kent County relies are distinguishable. In all the out-of-state cases Kent County cites, the courts did not address Michigan law or the longstanding history of takings jurisprudence. See *Rio Algom Corp v San Juan Co*, 681 P2d 184, 195 (Utah, 1984) (state constitutional provisions relating to the determination of a property's taxable value); *Weaver v Recreation Dist*, 328 SC 83, 86; 492 SE2d 79 (1997) (affording only prospective relief with no analysis for violation of state taxation without representation clause); *Beaver Excavating Co v Testa*, 134 Ohio St 3d 565, 575; 983 NE2d 1317 (2012) (addressing a new constitutional provision relating to the *use* of taxes obtained from the sale of motor vehicle fuels where no party argued for retrospective relief); *Oz Gas, Ltd v Warren Area Sch Dist*, 595 Pa 128, 141; 938 A2d 274 (2007) (dealing with a matter of statutory interpretation and not longstanding constitutional

jurisprudence); *Southern Pacific Co v Cochise Co*, 92 Ariz 395, 400; 377 P2d 770 (1963) (challenging administrative classification that was explicitly constitutionally allowed to be discriminative); *Am Trucking Associations, Inc v Smith*, 496 US 167, 179; 110 S Ct 2323; 110 L Ed 2d 148 (1990) (finding prior decision "obviously" "establish[ed] a new principle of law" relating to the Commerce Clause). These proffered cases do not deal with a constitutional concept that has been consistently interpreted since English common law. Instead, they dealt with new constitutional amendments, statutory interpretation, and matters of first impression.

Unlike the cases Kent County relies on, the Court in *Rafaeli* did not establish a new principle of law, but was applying longstanding takings jurisprudence. Kent County's request for limited retrospective application of *Rafaeli* is inequitable to those it has harmed and contrary to its duty to its citizens and the duty of the courts.

> Both moral and instrumental factors support the conclusion that states have an obligation to provide a remedy for unconstitutionally collected taxes. As a moral matter, taxpayers who have been unconstitutionally taxed have been unjustly deprived of their property and corrective justice requires that this injustice be remedied. As an instrumental matter, the obligation to remedy unconstitutionally collected taxes will serve to deter officials from constitutional violations.

Coverdale, *Remedies for Unconstitutional State Taxes*, 32 Conn L Rev 73, 75–76 (1999).

Kent County comes to the Court with unclean hands and asks the Court to protect it because of its reliance on a statute which rests upon a type of taking that Anglo-American jurisprudence has long recognized as contrary to common law and the Constitution. The Court should reject Kent County's appeal to equity.

B. Equity favors the dispossessed property owners rather than the government.

Kent County's comparison between different possible plaintiffs is wrong. Appellant's Br. at 26. Instead, the proper comparison is between the government (Kent County) and the individuals

whose property the government unlawfully seized. The balance of equities tips in favor of the harmed individuals, not the offending government.

Kent County does not deny that it took individuals' property or that the Court's opinion in *Rafaeli* affirmed that this taking was unconstitutional. Instead, Kent County argues that it is inequitable to hold the County accountable for its unconstitutional taking because it took so much property for so long that it cannot afford to pay back the surplus funds. In other words, Kent County argues that if it had only unlawfully confiscated a small amount of property, equity would require repayment, but since it confiscated a lot more, equity mandates that it retains all that property. Appellant's Br. at 26–32. This is the opposite of equity—it would allow the government to keep its unconstitutional spoils while harming its poorest citizens.

The GPTA contemplated that the County could keep the property owner's equity in excess of taxes owed to "subsidize the costs for all foreclosure proceedings." Appellant's Br. at 6. Imagine if banks and other mortgagees asserted such an argument: "If there is any equity left after we foreclose on your home, we will keep it to offset the deficiencies on other foreclosures. If the courts later say our actions are unlawful, then we promise we will not do it anymore, but we get to keep all the money we unlawfully took from you in the past." Mortgagees surely would be too embarrassed to make such a claim. And, if they did make such a claim, society would condemn—and the courts would reject—such an outrageous and offensive position.

The only difference between mortgagees and Kent County is that mortgagees are, generally, operating for profit; whereas, Kent County —as a county government—exists to make life better for its citizens by administering the law and protecting their rights. Kent County thus should be held to a higher standard for breach of its duties via unconstitutional takings. Just as the courts surely would demand a full restitution to all past mortgagors, plus perhaps punitive

damages, the Court should reject Kent County's argument for limited retrospective application here. For, "[t]here would be something 'uniquely amiss . . . if the government itself—the social organ to which all in our society look for the promotion of liberty, justice, fair and equal treatment, and the setting of worthy norms and goals for social conduct' were permitted to retain taxes which it collected in violation of the Constitution." *Remedies for Unconstitutional State Taxes*, 32 Conn L Rev at 77, quoting *Owen v City of Independence Mo.*, 445 US 622, 651; 100 S Ct 1398; 63 L Ed 2d 673 (1980) (cleaned up).

II. There is no evidence to support a claim of great financial harm to the various counties.

The Court should not embrace Kent County's cry for equity based on the fiscal impact on the counties. Another maxim of equity is that equity imputes an intent to fulfill an obligation. "In general, when someone has an obligation and that person has the means of performing the obligation, equity will presume that the person intended to fulfill the obligation . . . ." *The Equitable Maxims*, 48 Sum Brief at 48. Kent County has an obligation to pay just compensation whenever it takes private property for public use; the people of Michigan created that obligation in Article X, Section 2 of the 1963 Constitution. Kent County has the means to fulfill its constitutional obligation, and equity requires it to do so.

Kent County can fulfill its obligation by repaying the unconstitutionally taken foreclosure-sales surplus. Kent County claims that the potential liability to the counties statewide and to the State for their unconstitutional takings could be as high as $150,000,000 if the Court allows relief back to 2008.[2] Appellant's Br. at 31. While Kent County provides no support for this number, if

[2] Appellees have indicated that the various statute of limitations tolling statutes could allow claims back as far as that. Otherwise, the statute of limitations controls to limit the extent of the retroactivity.

true, it is a damning admission that the counties have confiscated as much as $150,000,000 from poor property owners over the course of fifteen years. The counties should pay back every penny. While the process of determining who is owed how much what might take some time and effort, it certainly will not take more time or effort than that which was required of the dispossessed property owners who have been fighting for their rights since at least 2011 when *Rafaeli* was filed—and the saga is not over yet. It has taken years and multiple lawsuits for property owners to win this constitutional battle when the State and the counties should have known better.

Kent County has not represented its estimated liability or how that liability might compare to its annual revenues. If Kent County truly wanted to plead that fairness and equity require the Court to consider their alleged dire financial straits, they should have presented the County's likely financial burden rather than just estimating its potential statewide liability.

Publicly available government documents show that in 2022 alone, Kent County had $520,000,000 in revenues. Kent County, *2024 Adopted Budget*, Kent County, https://www.accesskent.com/Departments/FiscalServices/pdfs/2024/Budget_Summary.pdf?v=082423 (accessed December 14, 2023). If the County took in only $500,000,000 per year for the past 13 years of unlawful takings, the County has taken in over $6.5 **billion** in revenues. It ended fiscal year 2022 with $10,573,810 in its risk management fund. *Id.* at 73. And if the Court finds that Kent County must pay back all of the improperly confiscated equity, it will surely be able to establish a payment plan to repay the dispossessed property owners.

Amicus curiae Michigan Municipal League (MML) presents an even less compelling equitable argument. The MML gives dire warnings:

> The upshot is that if *Rafaeli* is fully retroactive, local governments—the members of the MML—may ultimately be left fiscally responsible for the constitutional defect in a mandatory regime created by the Legislature. That is, to the extent the statute of

> limitations[3] does not preclude tax debtors from recovering from counties or other foreclosing government units, those amounts may eventually be charged back to local governments. The result is potential fiscal chaos across the state, as local governments will be forced to either cut services or raise taxes and fees to make up the holes in their budgets.

Amicus Br. of MML at 18. But if the MML were serious about "potential fiscal chaos" or budgetary "holes," then it—or its members—should have provided some specifics to the Court. The MML did not and so the Court should disregard its unsupported assertions.

Moreover, there is no reason that the comparatively few dispossessed homeowners should bear the burden of funding the government through illegally confiscated home-equity. Government services should be financed by all affected taxpayers, not those least able to afford it because they are too poor to pay their taxes.

> By retaining the surplus proceeds and transferring them into the county general fund to be used for public purposes, defendants are forcing delinquent taxpayers to contribute to the general government revenues beyond their fair share. . . . [T]his confiscation of the sale proceeds in excess of what is actually owed requires delinquent taxpayers "'alone to bear public burdens which, in all fairness and justice, should be borne by the public as a whole.'"

Rafaeli, 505 Mich at 480–481.

The MML and Kent County blame the Legislature, claiming that it ignored its obligation to follow the Constitution. While the Legislature's actions may be the cause for the MML's members' discontent, the appropriate constitutional solution is to seek recompense from the State, not from the citizens who worked hard to build up equity in their homes only to lose it through unconstitutional government takings.

[3] It is amici's understanding that there is no claim that the Court should disregard the relevant statute of limitations, as tolled by the appropriate statutes and doctrines. See Appellee's Br. at 12, n.2.

The MML next laments that the burden of inflation from 2000-2002 (not caused by the dispossessed property owners) and a ruling of retroactivity (also not caused by the dispossessed property owners) would "fall more heavily on already disadvantaged communities." Amicus Br. of MML at 19. The MML's confusion as to the actual victims' identity is remarkable. The victims are those most harmed by the counties' unconstitutional practices, i.e. the disadvantaged *individuals* who can absorb financial losses of confiscated property far less than the government can handle a legal financial obligation to pay those individuals. The latter can raise money from the community to repay the equity theft victims; the victims have no recourse for the equity theft if the Court denies their claim for recompense.

The MML also argues that "fairness" requires this court to let the government keep the dispossessed individuals' money and relies on *Gusler v Fairview Tubular Prod*, 412 Mich 270; 315 NW2d 388 (1981). *Gussler* suggests the opposite. In that case, the Court found that the government had paid individuals too much disability compensation over the years. In evaluating the fairness of forcing them to repay excess disability payments (which they certainly had already spent), the Court concluded that "[i]n the interest of fairness we do not believe our holding should affect any disability compensation payments already made [to the individual recipients]." *Id.* at 298. As in *Gusler*, this Court should rule in favor of the individuals, not the government.

Unfortunately, the Michigan Legislature ignored the equities—or at least misapplied them—when, post-*Rafaeli*, it seemingly limited the scope of Michigan's Taking Clause. Instead of recognizing that it its equity theft law was constitutionally flawed from its inception, the Legislature tried to limit the damage it had done to the counties at the expense of the dispossessed property owners. The Legislature limited the ability of dispossessed property owners to rely on this Court's finding of unconstitutional actions by prohibiting a claim for the surplus until "the

Michigan supreme court orders that its decision in *Rafaeli, LLC v Oakland County*, docket no. 156849, applies retroactively." MCL 211.78t(b)(i). Rather than embrace MML's argument that "this Court should abide by that public policy judgment," Amicus Br. of MML at 21, this Court should hold government officials accountable for their unconstitutional actions just as it did in *Rafaeli*. *Rafaeli* redressed the regrettable impact of bad "public policy judgments" and the Court should assure that like consequences ensure here.

Finally, the MML asserts that its attached 1939 law review note supports the notion that local governments are entitled to rely completely and without recourse on unconstitutional laws. The note says no such thing, and any such argument would fail for the same reason that Kent County's similar argument fails, see Section I, A, supra. The law review note asserts that parties should be permitted to rely upon precedential cases until they are overruled. That is not the same as relying on untested legislative decrees that ignore hundreds of years of well-developed law regarding government taking of real property.

Fairness, equity, and justice all merge in favor of requiring the government to pay back all the improperly confiscated equity.

CONCLUSION

This Court should reject Kent County's appeal to equity and hold that the County's unconstitutional taking of property must be remedied retroactively.

Respectfully submitted,

By: */s/ Thomas J. Rheaume, Jr.*

Thomas J. Rheaume, Jr. (P74422)
Fawzeih H. Daher (P82995)
Bodman PLC
6th Floor at Ford Field
1901 St. Antoine Street
Detroit, MI 48226
(313) 392-1074
trheaume@bodmanlaw.com
fdaher@bodmanlaw.com
Attorneys for Amici Curiae

David C. Tryon
Alex M. Certo
The Buckeye Institute
88 East Broad Street, Suite 1300
Columbus, OH 43215
(614) 224-4422
D.Tryon@BuckeyeInstitute.org
Attorneys for Amicus Curiae The Buckeye Institute

Mailee Smith
Illinois Policy Institute
300 S. Riverside Plaza Ste. 1650
Chicago, IL 60606
(312) 346-5700
msmith@illinoispolicy.org
Attorney for Amicus Curiae Illinois Policy Institute

Dated: December 19, 2023

CERTIFICATE OF COMPLIANCE

I hereby certify that the brief of Amicus Curiae The Buckeye Institute and Illinois Policy Institute complies with the type-volume limitation set forth in MCR 7.212(B). I am relying on the word count of the word-processing system used to produce this brief. This brief uses a 12-point proportional font (Times New Roman), and the word count for this brief is 3,945.

Respectfully submitted,

By: */s/ Thomas J. Rheaume, Jr.*

Thomas J. Rheaume, Jr. (P74422)
Fawzeih H. Daher (P82995)
Bodman PLC
6th Floor at Ford Field
1901 St. Antoine Street
Detroit, MI 48226
(313) 392-1074
trheaume@bodmanlaw.com
fdaher@bodmanlaw.com
Attorneys for Amici Curiae

David C. Tryon
Alex M. Certo
The Buckeye Institute
88 East Broad Street, Suite 1300
Columbus, OH 43215
(614) 224-4422
D.Tryon@BuckeyeInstitute.org
Attorneys for Amicus Curiae The Buckeye Institute

Mailee Smith
Illinois Policy Institute
300 S. Riverside Plaza Ste. 1650
Chicago, IL 60606
(312) 346-5700
msmith@illinoispolicy.org
Attorney for Amicus Curiae Illinois Policy Institute

Dated: December 19, 2023