

Bond Case Briefs

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SPECIAL ASSESSMENTS - MICHIGAN

Landon v. City of Flint

Court of Appeals of Michigan - October 21, 2014 - Not Reported in N.W.2d - 2014 WL 5364172

In 2012, Flint's emergency manager established a special assessment district to help pay for improvements to the street-lighting system in the city. The assessment was spread equally among all parcels in the city, for a total cost of \$66.05 per parcel.

Petitioner contested the special assessment on his properties, and initiated this suit before the Tax Tribunal. He argued that the special assessment was unlawful because: (1) it did not raise the market value of his property and was not proportional to the value of the services provided; (2) it did not constitute an "improvement" as required by statute; and (3) it included a special assessment for garbage collection, despite the fact that it professed to only raise funds for streetlight maintenance. Respondent stated that: (1) petitioner failed to provide sufficient evidence to overcome the statutory presumption that special assessment districts are valid; (2) the special assessment was consistent with the law; and (3) Flint's garbage disposal services were paid for by a fee imposed on landowners within the city, not the special assessment district, and petitioner offered no evidence to show otherwise.

The Tribunal agreed with respondent and dismissed petitioner's case. In a written opinion, it held that: (1) petitioner's case involved only one parcel, as he failed to pay the filing fee for the other parcels he owned, and thus did not invoke the Tribunal's jurisdiction over those parcels; (2) petitioner did not establish that the cost of the assessment was disproportionate to its benefit; (3) MCL 117.4d(1)(a) allowed the city to levy a special assessment to cover the operational and maintenance costs of street lighting; and (4) the garbage collection service was provided by a fee, not by the instant special assessment district.

The Court of Appeals affirmed.