

Bond Case Briefs

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SPECIAL ASSESSMENTS - MINNESOTA

McCullough and Sons, Inc. v. City of Vadnais Heights

Court of Appeals of Minnesota - August 17, 2015 - N.W.2d - 2015 WL 4877761

Landowner appealed city's imposition of a special assessment. The District Court denied city's motion for summary judgment and city appealed.

The Court of Appeals held that:

- As a matter of first impression, right to appeal a special assessment to the district court is forfeited unless taxpayer files the statutorily required written objection before or at the special assessment hearing, and
- Although landowner had objected orally at special assessment hearing, his actions did not satisfy statutory written-objection requirement, and, therefore, his appeal was not properly perfected.