

# **Bond Case Briefs**

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## **TAX - ALASKA**

### **DeVilbiss v. Matanuska-Susitna Borough**

**Supreme Court of Alaska - August 28, 2015 - P.3d - 2015 WL 5061501**

Following borough assembly's denial of property owner's request that they remove his property from road service area, property owner filed a complaint against borough, contesting validity of road service tax. The Superior Court granted borough's cross-motion for summary judgment. Property owner appealed.

The Supreme Court of Alaska held that:

- Borough was not required to exclude owner's property from road service area;
- Road service tax was not an invalid special assessment;
- Borough was authorized to provide special services within road service area, thus it could levy taxes to finance those services;
- Validity of a tax does not depend on whether a taxpayer receives a special benefit; and
- Property owner had sufficient economic incentive to bring his claim, entitling borough to attorney fees.