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SPECIAL ASSESSMENTS - MINNESOTA

Rehbein v. City of Lino Lakes

Court of Appeals of Minnesota - March 28, 2016 - Not Reported in N.W.2d - 2016 WL 1175055

Taxpayer appealed special assessment with regard to six of his properties to the District Court. Following a bench trial, the District Court concluded that each subject property received a greater special benefit than the amount assessed against them. Taxpayer appealed.

The Court of Appeals held that:

- City was authorized to finance highway interchange project with a special assessment, and
- Evidence was sufficient to support a finding that highway interchange project conferred a special benefit on taxpayer's real property parcels, as required to allow city to issue a special assessment against taxpayer.

Highway interchange project qualified as an improvement to a street, and thus, city was authorized to finance project with a special assessment; the main east/west street that stretched across city was a street, and it did not cease to be a street where it crossed interstate highway at interchange.

Evidence was sufficient to support a finding that highway interchange project conferred a special benefit on taxpayer's real property parcels, as required to allow city to issue a special assessment against taxpayer. City presented testimony that while the interchange would benefit the public at large, it conferred a special benefit on taxpayer because he was pursuing development of one parcel that would have been stalled until the failing interchange could be reconstructed, which the state Department of Transportation did not have plans for for another nine years.

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