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SPECIAL ASSESSMENTS - MINNESOTA

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

Supreme Court of Minnesota - August 10, 2016 - N.W.2d - 2016 WL 4211972

Landowner appealed city's imposition of a special assessment on its real property.

The District Court denied city's motion for summary judgment. City appealed. The Court of Appeals reversed. Landowner's petition for review was granted.

The Supreme Court of Minnesota held that:

- District court's order, which denied city's summary judgment motion seeking dismissal based on landowner's failure to file written objections to proposed assessment, was not final, appealable judgment;
- District court's order was reviewable on appeal from final judgment, and thus was not immediately appealable under the collateral-order doctrine;
- Written-objection requirement set forth in special assessment procedure statute was claimprocessing rule, rather than jurisdictional requirement, that did not give rise to city's right to immediately appeal order; and
- Written-objection requirement set forth in special assessment procedure statute was not analogous to claim of immunity, and thus, did not give rise to city's right to immediately appeal order.

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