

# **Bond Case Briefs**

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## **ASSESSMENTS - WASHINGTON**

### **Hamilton Corner I, LLC v. City of Napavine**

**Court of Appeals of Washington, Division 2 - August 22, 2017 - P.3d - 2017 WL 3599888**

Taxpayer, a limited-liability company that owned property in city, sought review of city council's confirmation of the local improvement district (LID) assessment levied against taxpayer's property.

The Superior Court affirmed. Taxpayer appealed.

The Court of Appeals held that:

- Fact that a well that was connected to water mains with funds raised through the LID assessment did not produce potable drinking water did not materially alter the special benefits provided by the LID;
- City's allegedly late disclosure of the appraisal of taxpayer's property that determined what special benefit the property received from the LID did not mean that city failed to provide meaningful notice of the LID assessment; and
- Procedure of the city's confirmation hearing regarding the LID assessment did not violate due process owed to taxpayer.

Fact that a well that was connected to water mains with funds raised through a local improvement district (LID) assessment did not produce potable drinking water did not materially alter the special benefits provided by the LID, as would preclude confirmation of the LID assessment, where the purpose of the LID improvements was to expand the public water system to an area not previously served by a public water system, LID did not require water to be supplied specifically from the well in question, and the well was still available for fire-suppression purposes.

City's allegedly late disclosure of the appraisal of taxpayer's property that determined what special benefit the property received from a local improvement district (LID) did not mean that city failed to provide meaningful notice of local improvement district (LID) assessment, as required by due process, where city gave notice of the amount of the proposed final assessment, state law required only that the city give at least a 15-day notice of the assessment hearing, and there was no similar requirement for any associated appraisal reports.

Procedure of the city's confirmation hearing regarding a local improvement district (LID) assessment did not violate due process owed to taxpayer challenging the assessment, where the city, at the conclusion of its initial meeting on accepting the assessment roll, explicitly encouraged taxpayer to talk to an appraiser and get a second opinion as to whether the LID improvements benefited its property, and taxpayer was able to question city appraiser at a later hearing.