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## SPECIAL ASSESSMENTS - FLORIDA

## City of Cooper City v. Joliff

District Court of Appeal of Florida, Fourth District - September 27, 2017 - So.3d - 2017 WL 4280600

Property owners brought class action lawsuit against city, seeking damages for assessments and a declaration that a fire protection assessment set forth in city ordinance lacked foundation and was thus improperly apportioned.

The Circuit Court entered judgment for property owners, finding the special assessment to be void. City appealed.

The District Court of Appeal held that:

- Any flaws in the manner in which city calculated special assessments for fire rescue services rendered the assessments voidable, rather than void, and
- A 20-day deadline in the ordinance, rather than the four-year general catch-all statute of limitations, applied to property owners' challenge to city's fire protection assessment.

Any flaws in the manner in which city calculated special assessments for fire rescue services rendered the special assessments voidable, rather than void, and thus, subject to a procedural deadline. Because the special assessments were alleged to be improperly apportioned, the statutory requirement that city reissue the assessments supported a conclusion that the city had the authority to issue them in the first instance.

Twenty-day deadline, rather than the four-year general catch-all statute of limitations, applied to property owners' challenge to city's fire protection assessment. As a voidable assessment, it was subject to a procedural deadline, and property owners were required raise a timely challenge.

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