

# **Bond Case Briefs**

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## **SPECIAL ASSESSMENTS - NORTH DAKOTA**

### **Holter v. City of Mandan**

**Supreme Court of North Dakota - July 22, 2020 - N.W.2d - 2020 WL 4210906 - 2020 ND 152**

Landowner sought review of city's decision to specially assess her undeveloped residential lots for street improvements.

The District Court dismissed. Landowner appealed.

The Supreme Court held that special assessments, based on linear feet, were not arbitrary, capricious, or unreasonable.

City's special property tax assessments, based on linear feet, on undeveloped residential lots for street improvements were not arbitrary, capricious, or unreasonable, even if assessments were slightly less than total value of the properties, where properties were assessed under city special assessment policy, city used policy to determine benefits and assessments to properties in an improvement district, and special assessment commission did more than simply take total cost of project and divide it by using a formula.