

Bond Case Briefs

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SPECIAL ASSESSMENTS - SOUTH DAKOTA

KJD, LLC v. City of Tea

Supreme Court of South Dakota - April 9, 2025 - N.W.3d - 2025 WL 1075137 - 2025 S.D. 22

Property owner appealed city's special assessment levied against its property to finance road construction project abutting the property, after the city council passed a resolution finding that the project conferred special benefits on abutting properties above and beyond that experienced by the public at large.

The Circuit Court denied property owner's objection and upheld the special assessment. Property owner appealed.

The Supreme Court held that:

- Circuit court may resolve a landowner's appeal of a special assessment via a trial on merits;
- Supreme Court would review circuit court's decision de novo;
- City's failure to quantify the special benefit in its resolution imposing special assessment, and city's use the cost of the project in calculating the assessment, did not perforce render the assessment unconstitutional; and
- Property owner failed to present substantial, credible evidence rebutting city's findings.