

## CHAPTER 435

## OTHER PROCEEDINGS RELATING TO PUBLIC IMPROVEMENTS

**435.03 SPECIAL ASSESSMENT.**

The apportionment of taxes and assessments is a legislative function. If the question of benefits is a matter upon which reasonable men may differ, the determination by the taxing officers must be sustained. *Qvale v City of Willmar*, 223 M 51, 25 NW(2d) 699.

In determining whether an improvement does or does not benefit property within the assessment district, the land should be considered simply in its general relations and apart from its particular use. *Qvale v City of Willmar*, 223 M 51, 25 NW (2d) 699.

When an assessment for a public local improvement has been made by the public municipal board or officers, under due legislative authority and in the regular course of procedure, such assessment is *prima facie* valid, and the burden rests upon the objector to prove its invalidity. *Qvale v City of Willmar*, 223 M 51, 25 NW(2d) 699.

Apportionment of the tax burden. 10 MLR 424, 447.

**435.04 RATE OF INTEREST ON ASSESSMENT CERTIFICATES.**

Recovery where improvements are abandoned. 13 MLR 631.

**435.08 DIVISION OF ASSESSMENTS.**

Where after assessments have been levied against acreage tracts the tracts are platted and divided into individual lots, section 435.08 permits prorating of assessments against the individual lots after subdivision has been made. *Judd v City of St. Cloud*, 198 M 590, 272 NW 577.

**435.12 DUTIES OF CLERK AND AUDITOR; ASSESSMENT, HOW DISCHARGED.**

In Minnesota, an assignee of a lease may by assigning it, even to a pauper, put an end to his liability in point of time. A lease provision that lessee, in lieu of additional rents, would pay all taxes and assessments levied during term beginning with those for 1909, including all annual instalments of special assessments for local improvements becoming due and payable during term on or after the first Monday of January, 1910, and would pay taxes and assessments at least 30 days before any fine, penalty, interest, or cost might be added thereto for nonpayment thereof, should be read in its entirety and in the light of the conduct of the parties in respect to it in determining obligations of assignees of lease thereunder. *McKnight Co. v Central Hanover Bank & Trust Co.* 120 F(2d) 310.

After sale of tax-forfeited land by the state to a purchaser, special assessments do not revive. OAG May 31, 1945 (408-C).