

## **Special Assessments + User Fees**

### **Special Assessments**

We have extensive experience in all aspects of laws governing special assessment and user fees. Our attorneys assist clients with the procedures necessary to establish a special assessment district and confirm a special assessment roll, and in providing guidance on the methodology of calculating the assessment, collecting special assessments, handling delinquencies and defending appeals in the tax tribunal.

### **User Fees**

Municipal clients often rely on our attorneys for their experience in the fine distinctions between permissible user fees and those susceptible to being declared an unauthorized tax. Whether you are establishing a new user fee system, or desire a review of your existing user fee system, our attorneys can help you understand permissible rate structures and methodologies, collection and enforcement options for user fee systems, and equitable cost based structures.

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