

of a coherent state policy.<sup>1521</sup> California's acquisition-value system favoring those who hold on to property over those who purchase and sell property was viewed as furthering rational state interests in promoting "local neighborhood preservation, continuity, and stability," and in protecting reasonable reliance interests of existing homeowners.<sup>1522</sup>

*Allegheny Pittsburgh* was similarly distinguished in *Armour v. City of Indianapolis*,<sup>1523</sup> where the Court held that Indianapolis, which had abandoned one method of assessing payments against affected lots for sewer projects for another, could forgive outstanding assessments payments without refunding assessments already paid. In *Armour*, owners of affected lots had been given the option of paying in one lump sum, or of paying in 10, 20 or 30-year installment plan. Despite arguments that the forgiveness of the assessment resulted in a significant disparity in the assessment paid by similarly-situated homeowners, the Court found that avoiding the administrative burden of continuing to collect the outstanding fees was a rational basis for the City's decision.<sup>1524</sup>

An owner aggrieved by discrimination is entitled to have his assessment reduced to the common level.<sup>1525</sup> Equal protection is denied if a state does not itself remove the discrimination; it cannot impose upon the person against whom the discrimination is directed the burden of seeking an upward revision of the assessment of other members of the class.<sup>1526</sup> A corporation whose valuations were accepted by the assessing commission cannot complain that it was taxed disproportionately, as compared with others, if the commission did not act fraudulently.<sup>1527</sup>

**Special Assessment.**—A special assessment is not discriminatory because apportioned on an *ad valorem* basis, nor does its validity depend upon the receipt of some special benefit as distinguished from the general benefit to the community.<sup>1528</sup> Railroad property may not be burdened for local improvements upon a basis so wholly different from that used for ascertaining the contribution demanded of individual owners as necessarily to produce manifest

<sup>1521</sup> 505 U.S. at 14–15.

<sup>1522</sup> 505 U.S. at 12–13.

<sup>1523</sup> 566 U.S. \_\_\_, No. 11–161, slip op. (2012).

<sup>1524</sup> 566 U.S. \_\_\_, No. 11–161, slip op. at 7–10.

<sup>1525</sup> *Sioux City Bridge v. Dakota County*, 260 U.S. 441, 446 (1923).

<sup>1526</sup> *Hillsborough v. Cromwell*, 326 U.S. 620, 623 (1946); *Allegheny Pittsburgh Coal Co. v. Webster County Comm'n*, 488 U.S. 336 (1989).

<sup>1527</sup> *St. Louis-San Francisco Ry v. Middlekamp*, 256 U.S. 226, 230 (1921).

<sup>1528</sup> *Memphis & Charleston Ry. v. Pace*, 282 U.S. 241 (1931).