



Tax Department

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120 South 6th Street
Minneapolis MN 55402
USA

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October 4, 2016

RECEIVED
OCT 04 2016
CITY CLERK

Via Hand Delivery
City of St. Paul
Attn: City Clerk, Shari Moore
15 Kellogg Boulevard, West 310 City Hall
Saint Paul, MN 55102

Re: IN THE MATTER OF THE ACTION OF THE CITY OF SAINT PAUL, IN ITS CONSIDERATION FOR 2016 RIGHT-OF-WAY ASSESSMENT; WHICH IMPROVEMENTS ARE TO BE CONSIDERED, ALONG WITH WRITTEN PROTESTS FILED BY OWNERS OF PROPERTY WITHIN THE BOUNDARIES OF PROPOSED ASSESSMENTS; IMPROVEMENTS TO BE CONSIDERED BY THE CITY OF SAINT PAUL ON WEDNESDAY, OCTOBER 5, 2016 AT 5:30 PM.

NOTICE OF OBJECTIONS

Dear City Clerk:

Soo Line Railroad Company, d/b/a Canadian Pacific Railway ("Soo Line Railroad Company") owns the real property described on Exhibit A, which is attached hereto and incorporated by reference (the "Property"). Soo Line objects to each and every assessment on the Property on several grounds, including the following:

I.

That the Soo Line Railroad Company's present and future use of the Property is restricted entirely to railroad uses and will not benefit from the proposed improvements.

II.

That, as to the Soo Line Railroad Company property, any assessment would be illegal, arbitrary, capricious, unjust, discriminatory, inequitable and excessive.

III.

That the assessments on the Property exceed the special benefits, if any, from the improvements and the assessments are disproportionately and unfairly imposed on the Property.

IV.

That any assessment against the Property would result in depriving the protestant of said property without due process of law in violation of Section I of the 14th Amendment to the United States Constitution and in violation of the Constitution of the State of Minnesota.

V.

That pursuant to First Baptist Church of St. Paul, et. Al. v. City of St. Paul, A15-0015 (Minn., Opinion Filed August 24, 2016), any assessment is a tax subject to constitutional restrictions, including the requirements of uniformity and special benefits.

VI.

The Property does not receive a special benefit from any assessment, and the assessments are not applied uniformly to properties in the same class.

VII.

The assessments are improper and unfair because the benefits, if any, from the improvements are general and not special benefits.

VIII.

The assessments are disproportionately and unfairly imposed on the Property.

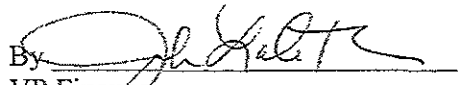
IX.

The assessments are otherwise unlawful and unconstitutional.

Dated this 4th day of October, 2016.

Respectfully submitted,

SOO LINE RAILROAD COMPANY
Tax Department
120 S. 6th St. Suite 700
Minneapolis, MN 55402

By 
VP Finance

**SOO LINE RAILROAD CO
SCHEDULE A**

Property Address	Property ID	Amount	Property Address	Property ID	Amount
0 Selby Ave	03-28-23-22-0162	\$6,397.62	468 Toronto St	12-28-23-23-0070	\$323.00
0 Portland Ave	03-28-23-44-0121	\$1,242.80	0 James Ave	12-28-23-23-0094	\$1,254.00
0 Pigs Eye Lake Rd	04-28-22-13-0004	\$478.80	0 James Ave	12-28-23-23-0099	\$1,622.60
0 Childs Rd	04-28-22-14-0004	\$1,117.20	0 Webster St	12-28-23-23-0106	\$117.80
0 Warner Rd	04-28-22-22-0066	\$9,344.72	470 Webster St	12-28-23-23-0107	\$117.80
0 Warner Rd	04-28-22-41-0004	\$3,914.00	0 Webster St	12-28-23-23-0142	\$168.82
0 Warner Rd	05-28-22-11-0011	\$6,377.69	0 Shepard Rd W	12-28-23-24-0003	\$209.00
0 Warner Rd	05-28-22-22-0049	\$10,805.85	0 Shepard Rd W	12-28-23-24-0041	\$653.60
225 Jackson St	06-28-22-11-0036	\$578.40	0 Palace Ave	12-28-23-24-0044	\$95.00
0 Eagle St	06-28-22-24-0022	\$40.70	0 Palace Ave	12-28-23-24-0067	\$190.00
0 Shepard Rd W	06-28-22-24-0048	\$190.00	0 Duke St	12-28-23-24-0072	\$57.00
0 Eagle Pkwy	06-28-22-31-0002	\$256.41	485 Water St W	12-28-23-34-0002	\$760.00
0 Eagle Pkwy	06-28-22-31-0010	\$398.86	0 Otto Ave	14-28-23-12-0042	\$528.94
0 Shepard Rd W	06-28-22-31-0015	\$386.65	0 Montreal Ave	14-28-23-21-0062	\$630.80
0 Shepard Rd W	06-28-22-32-0089	\$113.96	0 Ivan Way	15-28-23-41-0060	\$364.80
1555 Cushing Cir	10-28-23-11-0324	\$472.12	0 Glen Ter	15-28-23-41-0180	\$456.00
0 Victoria St N	11-28-23-11-0112	\$2,530.80	1158 Steward Ave	15-28-23-43-0021	\$264.55
0 Benhill Rd	11-28-23-21-0003	\$1,311.00	1147 Homer St	15-28-23-43-0026	\$427.35
0 Benhill Rd	11-28-23-21-0004	\$2,641.00	1172 Stewart Ave	15-28-23-43-0040	\$154.66
0 Benhill Rd	11-28-23-21-0005	\$551.00	0 Glen Ter	15-28-23-44-0008	\$463.60
0 Lexington Pkwy S	11-28-23-22-0083	\$215.71	0 Cleveland Ave S	16-28-23-33-0068	\$6,938.60
0 Juno Ave	11-28-23-41-0004	\$152.00	0 Cleveland Ave S	17-28-23-41-0001	\$179.08
0 Osceola Ave S	11-28-23-41-0180	\$458.85	27 Inner Dr I9	17-28-23-41-0002	\$3,229.80
663 Juno Ave	11-28-23-41-0181	\$186.20	0 Wheelock Pkwy W	19-29-22-24-0036	\$1,174.16
0 Tuscarora Ave	11-28-23-41-0187	\$133.00	0 Arlington Ave W	19-29-22-31-0007	\$710.60
0 Drake St	11-28-23-41-0188	\$231.80	1241 Jackson St	19-29-22-34-0006	\$276.76
644 Randolph Ave	11-28-23-41-0189	\$369.04	0 7th St W	21-28-23-11-0013	\$1,442.34
0 Juno Ave	11-28-23-41-0193	\$551.00	0 7th St W	21-28-23-11-0014	\$324.53
0 Osceola Ave	11-28-23-41-0194	\$817.00	0 Davern St	21-28-23-12-0113	\$3,982.40
0 Watson Ave	11-28-23-41-0196	\$30.96	0 Edgumbe Rd	21-28-23-12-0114	\$1,848.83
699 Stewart Ave	11-28-23-43-0186	\$573.20	0 Edgumbe Rd	21-28-23-21-0019	\$796.70
753 Stewart Ave	11-28-23-43-0195	\$782.80	0 Return Ct	21-28-23-22-0021	\$3,222.40
702 Orrin St	11-28-23-43-0210	\$148.20	0 Return Ct	21-28-23-22-0157	\$777.30
634 Bay St	11-28-23-44-0078	\$646.00	0 Madison St	22-28-23-21-0062	\$583.50
0 Tuscarora Ave	11-28-23-44-0084	\$117.80	1176 Rankin St	22-28-23-21-0079	\$370.37
757 Stewart Ave	11-28-23-44-0086	\$991.80	0 Alton St	22-28-23-22-0034	\$467.40
750 7th St W	12-28-23-21-0052	\$999.40	2390 7th St W	22-28-23-22-0038	\$584.66
0 Grace St	12-28-23-21-0070	\$1,938.00	0 Warner Rd	32-29-22-43-0009	\$4,831.09
400 Grace St	12-28-23-21-0100	\$387.60	0 Prior Ave N	33-29-23-32-0001	\$122.10
0 Grace St	12-28-23-22-0045	\$2,508.00	0 St Anthony Ave	33-29-23-43-0104	\$10,482.88
0 Grace St	12-28-23-22-0120	\$2,812.00	0 Marshall Ave	34-29-23-33-0136	\$912.02