

United States Court of Appeals,
Eighth Circuit.

FEDERAL RESERVE BANK OF ST. LOUIS, a United States Corporation, Appellant,
v.
METROCENTRE IMPROVEMENT DISTRICT # 1, CITY OF LITTLE ROCK,
ARKANSAS, Appellee.

No. 80-1649.

Submitted April 15, 1981.
Decided Aug. 11, 1981.

Federal Reserve Bank filed suit seeking declaratory judgment that it was exempt from special assessment by city central business improvement district, order directing that district remove any existing assessments against bank, and injunction restraining district from making further assessments and from instituting any legal action to recover past assessments. The United States District Court for the Eastern [District of Arkansas, 492 F.Supp. 353](#), <http://web2.westlaw.com/find/default.wl?spa=003288636-4000&rs=WLW7.04&serialnum=1980119319&fn=_top&sv=Split&tc=-1&findtype=Y&tf=-1&db=345&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment> Elsi Jane Trimble Roy, J., entered judgment against bank, and bank appealed. The Court of Appeals, Stephenson, Circuit Judge, held that: (1) Federal Reserve Bank was federal instrumentality and therefore enjoyed immunity from state and local taxation unless waived by Congress, and (2) immunity from real estate taxes under statute did not extend to special assessments.
Reversed and remanded.

West Headnotes

[\[1\] KeyCite Notes](#)

<[http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatestring=HD\(001\)%2cCL\(H%2cO\)%2cDC\(A%2cL%2cO%2cD%2cG\)%2cDT\(E%2cD%2cC%2cM\)&rlti=1&rlt=CLID_FQRLT52211115&rs=WLW7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa=003288636-4000&docsample=False](http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatestring=HD(001)%2cCL(H%2cO)%2cDC(A%2cL%2cO%2cD%2cG)%2cDT(E%2cD%2cC%2cM)&rlti=1&rlt=CLID_FQRLT52211115&rs=WLW7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa=003288636-4000&docsample=False)> -
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[=003288636-4000&docsample=False>](#)

[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>](#) -

[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>268](#)

[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>](#) Municipal Corporations

[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268IX&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>](#) -

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[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268IX\(E\)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>](#) -

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Special Taxes

[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268k406&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>](#) -

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[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268k406\(1\)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>](#) -

[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268k406\(1\)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>268k406\(1\)](#)

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[http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLW7.04&fn=_top&sv=Split&docname=268k406\(1\)&cmd=MCC&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLW7.04&fn=_top&sv=Split&docname=268k406(1)&cmd=MCC&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment)

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http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLW7.04&fn=_top&sv=Split&docname=360&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment> States KeyCite Notes

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http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLW7.04&fn=_top&sv=Split&docname=360k83&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment

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http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLW7.04&fn=_top&sv=Split&docname=360k83&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment> k. Public Improvements and Works.

[Most Cited Cases <http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=360k83&cmd=MCC&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=360k83&cmd=MCC&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment)

Federal agencies or instrumentalities are immune from special assessments by state and local governments.

[2] KeyCite Notes

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[=003288636-4000&docsample=False>](http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatestring=HD(002)%2cCL(H%2cO)%2cDC(A%2cL%2cO%2cD%2cG)%2cDT(E%2cD%2cC%2cM)&rli=1&rli=CLID_FQRLT52211115&rs=W7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa)

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http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=360&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment> States KeyCite Notes

[http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatestring=HD\(002\)%2cCL\(H%2cO\)%2cDC\(A%2cL%2cO%2cD%2cG\)%2cDT\(E%2cD%2cC%2cM\)&rlti=1&rlt=CLID_FQRLT52211115&rs=WLV7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa](http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatestring=HD(002)%2cCL(H%2cO)%2cDC(A%2cL%2cO%2cD%2cG)%2cDT(E%2cD%2cC%2cM)&rlti=1&rlt=CLID_FQRLT52211115&rs=WLV7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa)

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[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=360II&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=360II&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment)

[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=360II&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=360II&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment)

[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=360II&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=360II&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment)

[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=360k83&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=360k83&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment)

[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=360k83&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=360k83&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment)

[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=360k83&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=360k83&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment)

[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=360k83&cmd=MCC&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=360k83&cmd=MCC&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment)

 Government and Officers

For purposes of doctrine that federal agencies or instrumentalities are immune from special assessments by state and local governments, a “government instrumentality” is one that performs an important governmental function.

[3] KeyCite Notes

[<http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatesting=HD\(003\)%2cCL\(H%2cO\)%2cDC\(A%2cL%2cO%2cD%2cG\)%2cDT\(E%2cD%2cC%2cM\)&rlti=1&rlt=CLID_FQRLT52211115&rs=W7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa](http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatesting=HD(003)%2cCL(H%2cO)%2cDC(A%2cL%2cO%2cD%2cG)%2cDT(E%2cD%2cC%2cM)&rlti=1&rlt=CLID_FQRLT52211115&rs=W7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa)

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[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment)

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 268

http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment Municipal Corporations

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http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268IX&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment 268IX

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Special Taxes

http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268k406&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment -

http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268k406&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment 268k406

http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268k406&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment Power to Levy in General

[http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268k406\(1\)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268k406(1)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment) -

[http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268k406\(1\)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268k406(1)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment) 268k406(1)

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[http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268k406\(1\)&cmd=MCC&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268k406(1)&cmd=MCC&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment)

<http://web2.westlaw.com/digest/default.wl?spa=003288636->

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[4000&rs=WLW7.04&fn=_top&sv=Split&docname=360k83&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLW7.04&fn=_top&sv=Split&docname=360k83&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment)> -
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[4000&rs=WLW7.04&fn=_top&sv=Split&docname=360k83&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLW7.04&fn=_top&sv=Split&docname=360k83&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment)> k. Public Improvements and Works.
[4000&rs=WLW7.04&fn=_top&sv=Split&docname=360k83&cmd=MCC&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLW7.04&fn=_top&sv=Split&docname=360k83&cmd=MCC&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment)> Most Cited Cases
[4000&rs=WLW7.04&fn=_top&sv=Split&docname=360k83&cmd=MCC&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLW7.04&fn=_top&sv=Split&docname=360k83&cmd=MCC&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment)>

Test for determining what is a “governmental instrumentality” for purposes of doctrine that federal agencies or instrumentalities are immune from special assessments by state and local governments is different from test for determining whether entity is an agency or instrumentality for purposes of the Federal Tort Claims Act. [28 U.S.C.A. § 2671](#)

http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&tc=-1&findtype=L&docname=28USCAS2671&db=1000546&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment> et seq.

[4] KeyCite Notes

[http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatesting=HD\(004\)%2cCL\(H%2cO\)%2cDC\(A%2cL%2cO%2cD%2cG\)%2cDT\(E%2cD%2cC%2cM\)&rli=1&rli=CLID_FQRLT52211115&rs=W7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa](http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatesting=HD(004)%2cCL(H%2cO)%2cDC(A%2cL%2cO%2cD%2cG)%2cDT(E%2cD%2cC%2cM)&rli=1&rli=CLID_FQRLT52211115&rs=W7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa)

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[http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatesting=HD\(004\)%2cCL\(H%2cO\)%2cDC\(A%2cL%2cO%2cD%2cG\)%2cDT\(E%2cD%2cC%2cM\)&rli=1&rli=CLID_FQRLT52211115&rs=W7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa=003288636-4000&docsample=False](http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatesting=HD(004)%2cCL(H%2cO)%2cDC(A%2cL%2cO%2cD%2cG)%2cDT(E%2cD%2cC%2cM)&rli=1&rli=CLID_FQRLT52211115&rs=W7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa=003288636-4000&docsample=False)>

http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>

http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment> 268

http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment> Municipal Corporations

http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268IX&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>

http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268IX&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment> 268IX

http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268IX&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment> Public Improvements

[http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268IX\(E\)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268IX(E)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment)>

[http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268IX\(E\)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268IX(E)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment)> 268IX(E)

[http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268IX\(E\)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268IX(E)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment)> Assessments for Benefits, and

Special Taxes

http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268k406&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment

http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268k406&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>268k406

http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268k406&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment> Power to Levy in General

[http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268k406\(1\)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268k406(1)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment)

[http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268k406\(1\)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268k406(1)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment)>268k406(1)

[http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268k406\(1\)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268k406(1)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment)> k. In General. Most Cited Cases

[http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268k406\(1\)&cmd=MCC&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268k406(1)&cmd=MCC&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment)

http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=360&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment

http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=360&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>360

http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=360&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment> States KeyCite Notes

[http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatesting=HD\(004\)%2cCL\(H%2cO\)%2cDC\(A%2cL%2cO%2cD%2cG\)%2cDT\(E%2cD%2cC%2cM\)&rlti=1&rlt=CLID_FQRLT52211115&rs=W7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa](http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatesting=HD(004)%2cCL(H%2cO)%2cDC(A%2cL%2cO%2cD%2cG)%2cDT(E%2cD%2cC%2cM)&rlti=1&rlt=CLID_FQRLT52211115&rs=W7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa)

[http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatesting=HD\(004\)%2cCL\(H%2cO\)%2cDC\(A%2cL%2cO%2cD%2cG\)%2cDT\(E%2cD%2cC%2cM\)&rlti=1&rlt=CLID_FQRLT52211115&rs=W7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa=003288636-4000&docsample=False](http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatesting=HD(004)%2cCL(H%2cO)%2cDC(A%2cL%2cO%2cD%2cG)%2cDT(E%2cD%2cC%2cM)&rlti=1&rlt=CLID_FQRLT52211115&rs=W7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa=003288636-4000&docsample=False)>

[http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatesting=HD\(004\)%2cCL\(H%2cO\)%2cDC\(A%2cL%2cO%2cD%2cG\)%2cDT\(E%2cD%2cC%2cM\)&rlti=1&rlt=CLID_FQRLT52211115&rs=W7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa=003288636-4000&docsample=False](http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatesting=HD(004)%2cCL(H%2cO)%2cDC(A%2cL%2cO%2cD%2cG)%2cDT(E%2cD%2cC%2cM)&rlti=1&rlt=CLID_FQRLT52211115&rs=W7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa=003288636-4000&docsample=False)

http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=360II&cmd=KEY&vr=2.0&rp=%2f

[digest%2fdefault.wl&mt=FederalGovernment](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLW7.04&fn=_top&sv=Split&docname=360II&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment)> -
[360II](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLW7.04&fn=_top&sv=Split&docname=360II&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment)
[Government and Officers](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLW7.04&fn=_top&sv=Split&docname=360II&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment)
[360k83](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLW7.04&fn=_top&sv=Split&docname=360k83&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment)
[k. Public Improvements and Works.](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLW7.04&fn=_top&sv=Split&docname=360k83&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment)
[Most Cited Cases](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLW7.04&fn=_top&sv=Split&docname=360k83&cmd=MCC&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment) <http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLW7.04&fn=_top&sv=Split&docname=360k83&cmd=MCC&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>

Independence of Federal Reserve Bank did not preclude finding that Bank was instrumentality of federal government for purposes of doctrine that federal agencies or instrumentalities are immune from special assessments by state and local governments, in view of fact that Bank was performing such an important governmental function.

[5] KeyCite Notes

<[http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatesting=HD\(005\)%2cCL\(H%2cO\)%2cDC\(A%2cL%2cO%2cD%2cG\)%2cDT\(E%2cD%2cC%2cM\)&rlti=1&rlt=CLID_FQRLT52211115&rs=WLW7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa](http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatesting=HD(005)%2cCL(H%2cO)%2cDC(A%2cL%2cO%2cD%2cG)%2cDT(E%2cD%2cC%2cM)&rlti=1&rlt=CLID_FQRLT52211115&rs=WLW7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa)

[=003288636-4000&docsample=False](http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatesting=HD(005)%2cCL(H%2cO)%2cDC(A%2cL%2cO%2cD%2cG)%2cDT(E%2cD%2cC%2cM)&rlti=1&rlt=CLID_FQRLT52211115&rs=WLW7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa)>

<[http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatesting=HD\(005\)%2cCL\(H%2cO\)%2cDC\(A%2cL%2cO%2cD%2cG\)%2cDT\(E%2cD%2cC%2cM\)&rlti=1&rlt=CLID_FQRLT52211115&rs=WLW7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa](http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatesting=HD(005)%2cCL(H%2cO)%2cDC(A%2cL%2cO%2cD%2cG)%2cDT(E%2cD%2cC%2cM)&rlti=1&rlt=CLID_FQRLT52211115&rs=WLW7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa)

<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLW7.04&fn=_top&sv=Split&docname=268&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment> -

<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLW7.04&fn=_top&sv=Split&docname=268&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>268

<[http://web2.westlaw.com/digest/default.wl?spa=003288636-](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLW7.04&fn=_top&sv=Split&docname=268&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment)

[gest%2fdefault.wl&mt=FederalGovernment>](#)
[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=360&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>360](#)
[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=360&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>](#) States [KeyCite Notes](#)
[<http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatesting=HD\(005\)%2cCL\(H%2cO\)%2cDC\(A%2cL%2cO%2cD%2cG\)%2cDT\(E%2cD%2cC%2cM\)&rli=1&rli=CLID_FQRLT52211115&rs=WLV7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa=003288636-4000&docsample=False>](#)
[<http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatesting=HD\(005\)%2cCL\(H%2cO\)%2cDC\(A%2cL%2cO%2cD%2cG\)%2cDT\(E%2cD%2cC%2cM\)&rli=1&rli=CLID_FQRLT52211115&rs=WLV7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa=003288636-4000&docsample=False>](#)
[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=360II&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>](#)
[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=360II&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>360II](#)
[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=360II&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>](#) Government and Officers
[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=360k83&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>](#)
[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=360k83&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>](#) 360k83
[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=360k83&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>](#) k. Public Improvements and Works.
 Most Cited Cases [<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=360k83&cmd=MCC&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>](#)

Federal Reserve Banks are instrumentalities of the federal government for purposes of doctrine that federal agencies or instrumentalities are immune from special assessments by state and local governments.

[6] [KeyCite Notes](#)

[http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatesting=HD\(006\)%2cCL\(H%2cO\)%2cDC\(A%2cL%2cO%2cD%2cG\)%2cDT\(E%2cD%2cC%2cM\)&rli=1&rli=CLID_FQRLT52211115&rs=WLV7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa=003288636-4000&docsample=False](http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatesting=HD(006)%2cCL(H%2cO)%2cDC(A%2cL%2cO%2cD%2cG)%2cDT(E%2cD%2cC%2cM)&rli=1&rli=CLID_FQRLT52211115&rs=WLV7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa=003288636-4000&docsample=False)

[http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatesting=HD\(006\)%2cCL\(H%2cO\)%2cDC\(A%2cL%2cO%2cD%2cG\)%2cDT\(E%2cD%2cC%2cM\)&rli=1&rli=CLID_FQRLT52211115&rs=WLV7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa=003288636-4000&docsample=False](http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatesting=HD(006)%2cCL(H%2cO)%2cDC(A%2cL%2cO%2cD%2cG)%2cDT(E%2cD%2cC%2cM)&rli=1&rli=CLID_FQRLT52211115&rs=WLV7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa=003288636-4000&docsample=False)

http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment

http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment

http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment

http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment Municipal Corporations

http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268IX&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment

http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268IX&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment

http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268IX&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment Public Improvements

[http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268IX\(E\)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268IX(E)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment)

[http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268IX\(E\)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268IX(E)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment)

[http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268IX\(E\)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268IX(E)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment) Assessments for Benefits, and

Special Taxes

http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268k406&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment

http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268k406&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment

[%2fdigest%2fdefault.wl&mt=FederalGovernment>268k406](#)
[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268k406&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>](#) Power to Levy in General
[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268k406\(1\)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>](#) -
[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268k406\(1\)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>](#) 268k406(1)
[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268k406\(1\)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>](#) k. In General. Most Cited Cases
[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268k406\(1\)&cmd=MCC&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>](#)

Where statute waives federal instrumentality exception for real estate taxes, that waiver alone will not extend to special assessments.

[7] KeyCite Notes

[<http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatestring=HD\(007\)%2cCL\(H%2cO\)%2cDC\(A%2cL%2cO%2cD%2cG\)%2cDT\(E%2cD%2cC%2cM\)&rlti=1&rlt=CLID_FQRLT52211115&rs=WLV7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa](#)

[=003288636-4000&docsample=False>](#) -

[<http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatestring=HD\(007\)%2cCL\(H%2cO\)%2cDC\(A%2cL%2cO%2cD%2cG\)%2cDT\(E%2cD%2cC%2cM\)&rlti=1&rlt=CLID_FQRLT52211115&rs=WLV7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa=003288636-4000&docsample=False>](#)

[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>](#) -

[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>](#) 268

[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>](#) Municipal Corporations

[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268IX&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>](#) -

[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268IX&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>268IX](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268IX&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment)
[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268IX&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268IX&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment) Public Improvements
[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268IX\(E\)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268IX(E)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment) -
[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268IX\(E\)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>268IX\(E\)](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268IX(E)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment)
[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268IX\(E\)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268IX(E)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment) Assessments for Benefits, and
 Special Taxes
[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268k406&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268k406&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment) -
[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268k406&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>268k406](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268k406&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment)
[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268k406&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268k406&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment) Power to Levy in General
[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268k406\(1\)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268k406(1)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment) -
[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268k406\(1\)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>268k406\(1\)](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268k406(1)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment)
[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268k406\(1\)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268k406(1)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment) k. In General. Most Cited Cases
[<http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268k406\(1\)&cmd=MCC&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268k406(1)&cmd=MCC&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment)

Under statute providing that Federal Reserve Banks shall be exempt from federal, state, and local taxation, except taxes upon real estate, the waiver of immunity from real estate taxes does not extend to special assessments. Federal Reserve Act, § 7, 12 U.S.C.A. § 531 [<http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&tc=-1&findtype=L&docname=12USCAS531&db=1000546&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment>.](http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&tc=-1&findtype=L&docname=12USCAS531&db=1000546&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment)

[8] KeyCite Notes

[http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatesting=HD\(008\)%2cCL\(H%2cO\)%2cDC\(A%2cL%2cO%2cD%2cG\)%2cDT\(E%2cD%2cC%2cM\)&rlti=1&rlt=CLID_FQRLT52211115&rs=WLV7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa=003288636-4000&docsample=False](http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatesting=HD(008)%2cCL(H%2cO)%2cDC(A%2cL%2cO%2cD%2cG)%2cDT(E%2cD%2cC%2cM)&rlti=1&rlt=CLID_FQRLT52211115&rs=WLV7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa=003288636-4000&docsample=False)

[http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatesting=HD\(008\)%2cCL\(H%2cO\)%2cDC\(A%2cL%2cO%2cD%2cG\)%2cDT\(E%2cD%2cC%2cM\)&rlti=1&rlt=CLID_FQRLT52211115&rs=WLV7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa=003288636-4000&docsample=False](http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatesting=HD(008)%2cCL(H%2cO)%2cDC(A%2cL%2cO%2cD%2cG)%2cDT(E%2cD%2cC%2cM)&rlti=1&rlt=CLID_FQRLT52211115&rs=WLV7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa=003288636-4000&docsample=False)

[http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatesting=HD\(008\)%2cCL\(H%2cO\)%2cDC\(A%2cL%2cO%2cD%2cG\)%2cDT\(E%2cD%2cC%2cM\)&rlti=1&rlt=CLID_FQRLT52211115&rs=WLV7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa=003288636-4000&docsample=False](http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatesting=HD(008)%2cCL(H%2cO)%2cDC(A%2cL%2cO%2cD%2cG)%2cDT(E%2cD%2cC%2cM)&rlti=1&rlt=CLID_FQRLT52211115&rs=WLV7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa=003288636-4000&docsample=False)

http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment

http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>268

http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment> Municipal Corporations

http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268IX&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment

http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268IX&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>268IX

http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268IX&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment> Public Improvements

[http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268IX\(E\)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268IX(E)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment)

[http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268IX\(E\)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268IX(E)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment)>268IX(E)

[http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268IX\(E\)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268IX(E)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment)> Assessments for Benefits, and Special Taxes

http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&docname=268k406&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment

http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268k406&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment>268k406
http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268k406&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment> Power to Levy in General
[http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268k406\(1\)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268k406(1)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment)>
[http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268k406\(1\)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268k406(1)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment)>268k406(1)
[http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268k406\(1\)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268k406(1)&cmd=KEY&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment)> k. In General. Most Cited Cases
[http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268k406\(1\)&cmd=MCC&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment](http://web2.westlaw.com/digest/default.wl?spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&docname=268k406(1)&cmd=MCC&vr=2.0&rp=%2fdigest%2fdefault.wl&mt=FederalGovernment)>

Congressional waiver of immunity was required for city central business improvement district to impose special assessment against Federal Reserve Bank, and thus, since statutory exemption did not extend to special assessments, failure of bank to timely contest assessments could not render assessment valid. Federal Reserve Act, § 7, 12 U.S.C.A. § 531 http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&tc=-1&findtype=L&docname=12USCAS531&db=1000546&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment>.

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(Cite as: 657 F.2d 183, *184)W. S. Miller, Jr., Eichenbaum, Scott, Miller, Crockett, Darr & Hawk, P. A., Little Rock, Ark., Joan P. Cronin, Asst. Gen. Counsel, St. Louis, Mo., for appellant.

Gus B. Walton, Jr., Little Rock, Ark., Wright, Lindsey & Jennings, Little Rock, Ark., for appellee.

Before HEANEY, STEPHENSON and McMILLIAN, Circuit Judges.

STEPHENSON, Circuit Judge.

The city of Little Rock, Arkansas, formed the Metrocentre Improvement District No.

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(Cite as: 657 F.2d 183, *185)1 (District) which is a Central Business Improvement District for downtown Little Rock. The Federal Reserve Bank of St. Louis (Bank) holds title to lots 1-10 of Block 94 in Little Rock, all of which are located within the Improvement District. The District assessed the Bank an annual fee of \$12,854 payable

from 1977 through 2002 inclusive. The Bank refused to pay the special assessment and filed suit seeking (1) a declaratory judgment that it is exempt from such assessments; (2) an order directing that defendant remove any existing assessments against the Bank; and (3) an injunction restraining Metrocentre from making further assessments and from instituting any legal action to recover past assessments. The district court [\[FN1\]](#) found first, that the Bank was not exempt because the Bank was not an agency or instrumentality of the federal government for the purpose of the special assessment. Second, it held that the exemption from taxes granted the Bank by [12 U.S.C. s 531](#) http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=WLW7.04&fn=_top&sv=Split&tc=-1&findtype=L&docname=12USCAS531&db=1000546&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment does not relieve the Bank from paying special assessments. [Federal Reserve Bank v. Metrocentre Improvement District](#), 492 F.Supp. 353, 359 (E.D.Ark.1980) http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=WLW7.04&referencepositiontype=S&serialnum=1980119319&fn=_top&sv=Split&tc=-1&findtype=Y&referenceposition=359&db=345&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment. We reverse the district court.

[FN1](#). The Honorable Elsjane T. Roy, United States District Judge for the Eastern District of Arkansas.

[\[1\]](#) [http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatestring=HD\(001\)%2cCL\(H%2cO\)%2cDC\(A%2cL%2cO%2cD%2cG\)%2cDT\(E%2cD%2cC%2cM\)&rlti=1&rlt=CLID_FQRLT52211115&rs=WLW7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa=003288636-4000&docsample=False](http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatestring=HD(001)%2cCL(H%2cO)%2cDC(A%2cL%2cO%2cD%2cG)%2cDT(E%2cD%2cC%2cM)&rlti=1&rlt=CLID_FQRLT52211115&rs=WLW7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa=003288636-4000&docsample=False) [http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatestring=HD\(001\)%2cCL\(H%2cO\)%2cDC\(A%2cL%2cO%2cD%2cG\)%2cDT\(E%2cD%2cC%2cM\)&rlti=1&rlt=CLID_FQRLT52211115&rs=WLW7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa=003288636-4000&docsample=False](http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatestring=HD(001)%2cCL(H%2cO)%2cDC(A%2cL%2cO%2cD%2cG)%2cDT(E%2cD%2cC%2cM)&rlti=1&rlt=CLID_FQRLT52211115&rs=WLW7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa=003288636-4000&docsample=False) The first question we must face is whether the district court erred in finding the Bank is not an agency or instrumentality of the federal government for purposes of tax immunity. It is a well-established doctrine that federal agencies or instrumentalities are immune from special assessments by state and local governments. [United States v. City of Adair](#), 539 F.2d 1185, 1188 (8th Cir. 1976) http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=WLW7.04&referencepositiontype=S&serialnum=1976124297&fn=_top&sv=Split&tc=-1&findtype=Y&referenceposition=1188&db=350&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment, cert. denied, 429 U.S. 1121, 97 S.Ct. 1157, 51 L.Ed.2d 571 (1977) http://web2.westlaw.com/find/default.wl?spa=003288636-4000&rs=WLW7.04&serialnum=1977225516&fn=_top&sv=Split&tc=-1&findtype=Y&referenceposition=1188&db=350&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment.

[1&findtype=Y&tf=-1&db=708&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment>](#); [Board of Directors v. Reconstruction Finance Corp.](#), 170 F.2d 430, 431 (8th Cir. 1948) <http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=WLW7.04&referencepositiontype=S&serialnum=1948115963&fn=_top&sv=Split&tc=-1&findtype=Y&referenceposition=431&db=350&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment>. See [McCulloch v. Maryland](#), 17 U.S. (4 Wheaton) 316, 425-35, 4 L.Ed. 579 (1819) <http://web2.westlaw.com/find/default.wl?spa=003288636-4000&rs=WLW7.04&serialnum=1800123335&fn=_top&sv=Split&tc=-1&findtype=Y&tf=-1&db=470&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment>. Therefore, if the Bank can be construed as such an entity, its immunity from the assessment in the present case is established.

[2] _
[<http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatestring=HD\(002\)%2cCL\(H%2cO\)%2cDC\(A%2cL%2cO%2cD%2cG\)%2cDT\(E%2cD%2cC%2cM\)&rlti=1&rlt=CLID_FQRLT52211115&rs=WLW7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa](http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatestring=HD(002)%2cCL(H%2cO)%2cDC(A%2cL%2cO%2cD%2cG)%2cDT(E%2cD%2cC%2cM)&rlti=1&rlt=CLID_FQRLT52211115&rs=WLW7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa)

[=003288636-4000&docsample=False>](#) _
[<http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatestring=HD\(002\)%2cCL\(H%2cO\)%2cDC\(A%2cL%2cO%2cD%2cG\)%2cDT\(E%2cD%2cC%2cM\)&rlti=1&rlt=CLID_FQRLT52211115&rs=WLW7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa=003288636-4000&docsample=False>](http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatestring=HD(002)%2cCL(H%2cO)%2cDC(A%2cL%2cO%2cD%2cG)%2cDT(E%2cD%2cC%2cM)&rlti=1&rlt=CLID_FQRLT52211115&rs=WLW7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa=003288636-4000&docsample=False>) [3] _

[<http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatestring=HD\(003\)%2cCL\(H%2cO\)%2cDC\(A%2cL%2cO%2cD%2cG\)%2cDT\(E%2cD%2cC%2cM\)&rlti=1&rlt=CLID_FQRLT52211115&rs=WLW7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa](http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatestring=HD(003)%2cCL(H%2cO)%2cDC(A%2cL%2cO%2cD%2cG)%2cDT(E%2cD%2cC%2cM)&rlti=1&rlt=CLID_FQRLT52211115&rs=WLW7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa)

[=003288636-4000&docsample=False>](#) _
[<http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatestring=HD\(003\)%2cCL\(H%2cO\)%2cDC\(A%2cL%2cO%2cD%2cG\)%2cDT\(E%2cD%2cC%2cM\)&rlti=1&rlt=CLID_FQRLT52211115&rs=WLW7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa=003288636-4000&docsample=False>](http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatestring=HD(003)%2cCL(H%2cO)%2cDC(A%2cL%2cO%2cD%2cG)%2cDT(E%2cD%2cC%2cM)&rlti=1&rlt=CLID_FQRLT52211115&rs=WLW7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa=003288636-4000&docsample=False>) [4] _

[<http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatestring=HD\(004\)%2cCL\(H%2cO\)%2cDC\(A%2cL%2cO%2cD%2cG\)%2cDT\(E%2cD%2cC%2cM\)&rlti=1&rlt=CLID_FQRLT52211115&rs=WLW7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa](http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatestring=HD(004)%2cCL(H%2cO)%2cDC(A%2cL%2cO%2cD%2cG)%2cDT(E%2cD%2cC%2cM)&rlti=1&rlt=CLID_FQRLT52211115&rs=WLW7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa)

[=003288636-4000&docsample=False>](#) _
[<http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatestring=HD\(00](http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatestring=HD(00)

4)%2cCL(H%2cO)%2cDC(A%2cL%2cO%2cD%2cG)%2cDT(E%2cD%2cC%2cM)&rlti=1&rlt=CLID_FQRLT52211115&rs=WLV7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa=003288636-4000&docsample=False>It has long been recognized that a governmental instrumentality is one that performs an important governmental function. Federal Land Bank v. Bismarck Lumber Co., 314 U.S. 95, 102, 62 S.Ct. 1, 5, 86 L.Ed. 65 (1941) <http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=WLV7.04&referencepositiontype=S&serialnum=1941125395&fn=_top&sv=Split&tc=-1&findtype=Y&referenceposition=5&db=708&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment>; Federal Land Bank v. Priddy, 295 U.S. 229, 231, 55 S.Ct. 705, 706, 79 L.Ed. 1408 (1935) <http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=WLV7.04&referencepositiontype=S&serialnum=1935123942&fn=_top&sv=Split&tc=-1&findtype=Y&referenceposition=706&db=708&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment>; Rust v. Johnson, 597 F.2d 174, 178 (9th Cir.) <http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=WLV7.04&referencepositiontype=S&serialnum=1979112695&fn=_top&sv=Split&tc=-1&findtype=Y&referenceposition=178&db=350&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment>, cert. denied, 444 U.S. 964, 100 S.Ct. 450, 62 L.Ed.2d 376 (1979) <http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&tc=-1&findtype=Y&docname=100SCT450&db=708&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment>. [FN2]

FN2. Appellees argue that the test recognized in Federal Tort Claims Act cases should be applied here. That test is based on whether the federal government dictates the “detailed physical performance” of the corporation. United States v. Orleans, 425 U.S. 807, 814, 96 S.Ct. 1971, 1976, 48 L.Ed.2d 390 (1976) <http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=WLV7.04&referencepositiontype=S&serialnum=1976142386&fn=_top&sv=Split&tc=-1&findtype=Y&referenceposition=1976&db=708&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment>; Logue v. United States, 412 U.S. 521, 528, 93 S.Ct. 2215, 2219, 37 L.Ed.2d 121 (1973) <http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=WLV7.04&referencepositiontype=S&serialnum=1973126413&fn=_top&sv=Split&tc=-1&findtype=Y&referenceposition=2219&db=708&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment>. However, because of other policy considerations, the test is different when determining whether an entity is an agency or instrumentality for purposes of the F.T.C.A. than for purposes of taxation. Federal Land Bank v. Priddy, 295 U.S. 229, 235, 55 S.Ct. 705, 708, 79 L.Ed. 1408 (1935) <http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&tc=-1&findtype=Y&docname=100SCT450&db=708&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment>.

[4000&rs=W7.04&referencepositiontype=S&serialnum=1935123942&fn=_top&sv=Split&tc=-1&findtype=Y&referenceposition=708&db=708&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment](http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=W7.04&referencepositiontype=S&serialnum=1935123942&fn=_top&sv=Split&tc=-1&findtype=Y&referenceposition=708&db=708&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment)>. Therefore we hold the F.T.C.A. test is not dispositive.

Appellees also argue that the Bank is not an instrumentality under the test of [United States v. Boyd, 378 U.S. 39, 48, 84 S.Ct. 1518, 1524, 12 L.Ed.2d 713 \(1964\)](http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=W7.04&referencepositiontype=S&serialnum=1964124851&fn=_top&sv=Split&tc=-1&findtype=Y&referenceposition=1524&db=708&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment) <http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=W7.04&referencepositiontype=S&serialnum=1964124851&fn=_top&sv=Split&tc=-1&findtype=Y&referenceposition=1524&db=708&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment>, which states that the corporation must have become “so incorporated into the government structure as to become (an) instrumentalit(y) of the United States * * * ” in order to enjoy governmental immunity. They argue that because of the Bank's independence, it cannot be deemed to be an instrumentality. We disagree. The Bank is performing such an important governmental function that in spite of great independence it must still be considered to be an instrumentality of the federal government.

Appellant argues that federal reserve banks perform such functions. In spite of their independent status, they conduct important governmental functions regarding the issuance of currency, general fiscal duties of the United States, and, in general, regulate the financial structure, either directly or indirectly, of both federal and state banks. [\[FN3\]](#)

[FN3](#). Some of the powers of the federal reserve bank include the following:

(a) It can create new currency, by issuing its own notes. [12 U.S.C. s 392](http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&tc=-1&findtype=L&docname=12USCAS392&db=1000546&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment) <http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&tc=-1&findtype=L&docname=12USCAS392&db=1000546&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment>;

(b) It can establish discount and advance rates to be charged to depository institutions having transaction accounts or nonpersonal time deposits, and it can make advances and loans to institutions. [12 U.S.C. s 347a](http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&tc=-1&findtype=L&docname=12USCAS347A&db=1000546&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment) <http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&tc=-1&findtype=L&docname=12USCAS347A&db=1000546&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment>, [357](http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&tc=-1&findtype=L&docname=12USCAS357&db=1000546&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment) <http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&tc=-1&findtype=L&docname=12USCAS357&db=1000546&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment>;

(c) It acts as fiscal agent of the United States. 12 U.S.C. s 391
<http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&tc=-1&findtype=L&docname=12USCAS391&db=1000546&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment>;

(d) It performs services formerly performed by the Assistant Treasurer of the United States. 31 U.S.C. ss 476, 478;

(e) It participates in open market activities as directed by the Federal Open Market Committee. 12 U.S.C. s 263 <http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&tc=-1&findtype=L&docname=12USCAS263&db=1000546&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment>;

(f) It examines state chartered banks which are members of the Federal Reserve System. 12 U.S.C. s 325 <http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=WLV7.04&fn=_top&sv=Split&tc=-1&findtype=L&docname=12USCAS325&db=1000546&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment>;

(g) It performs certain other delegated functions at the direction of the Board of Governors. 12 C.F.R. s 265, 2(f).

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(Cite as: 657 F.2d 183, *186) Many types of federally chartered financial institutions, whose link to the federal government is more attenuated than the federal reserve banks, have been held to be instrumentalities of the federal government. These institutions include national banks, First Agricultural National Bank v. State Tax Commission, 392 U.S. 339, 340-43, 88 S.Ct. 2173, 2174-76, 20 L.Ed.2d 1138 (1968) <http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=WLV7.04&referencepositiontype=S&serialnum=1968131238&fn=_top&sv=Split&tc=-1&findtype=Y&referenceposition=2174&db=708&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment>; Owensboro National Bank v. Owensboro, 173 U.S. 664, 668, 19 S.Ct. 537, 538, 43 L.Ed. 850 (1899) <http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=WLV7.04&referencepositiontype=S&serialnum=1899180147&fn=_top&sv=Split&tc=-1&findtype=Y&referenceposition=538&db=708&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment>; national farm loan associations, Knox National Farm Loan Assn. v. Phillips, 300 U.S. 194, 202, 57 S.Ct. 418, 422, 81 L.Ed. 599 (1937) <http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=WLV7.04&referencepositiontype=S&serialnum=1937122858&fn=_top&sv=Split&tc=-1&findtype=Y&referenceposition=538&db=708&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment>;

[1&findtype=Y&referenceposition=422&db=708&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment>](#); and federal land banks, [Federal Land Bank v. Bismarck Lumber Co.](#), supra, 314 U.S. at 102, 62 S.Ct. at 5; <http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=WLW7.04&referencepositiontype=S&serialnum=1941125395&fn=_top&sv=Split&tc=-1&findtype=Y&referenceposition=5&db=708&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment> [Federal Land Bank v. Priddy](#), supra, 295 U.S. at 231, 55 S.Ct. at 706 <http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=WLW7.04&referencepositiontype=S&serialnum=1935123942&fn=_top&sv=Split&tc=-1&findtype=Y&referenceposition=706&db=708&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment>.

[5] _

<[http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatestring=HD\(005\)%2cCL\(H%2cO\)%2cDC\(A%2cL%2cO%2cD%2cG\)%2cDT\(E%2cD%2cC%2cM\)&rlti=1&rlt=CLID_FQRLT52211115&rs=WLW7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa=003288636-4000&docsample=False](http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatestring=HD(005)%2cCL(H%2cO)%2cDC(A%2cL%2cO%2cD%2cG)%2cDT(E%2cD%2cC%2cM)&rlti=1&rlt=CLID_FQRLT52211115&rs=WLW7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa=003288636-4000&docsample=False)>

<[http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatestring=HD\(005\)%2cCL\(H%2cO\)%2cDC\(A%2cL%2cO%2cD%2cG\)%2cDT\(E%2cD%2cC%2cM\)&rlti=1&rlt=CLID_FQRLT52211115&rs=WLW7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa=003288636-4000&docsample=False](http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatestring=HD(005)%2cCL(H%2cO)%2cDC(A%2cL%2cO%2cD%2cG)%2cDT(E%2cD%2cC%2cM)&rlti=1&rlt=CLID_FQRLT52211115&rs=WLW7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa=003288636-4000&docsample=False)>In light of the important governmental functions

performed by the federal reserve banks and the United States Supreme Court's willingness to hold that financial institutions performing even fewer governmental functions are federal instrumentalities, we hold that the federal reserve banks are instrumentalities of the federal government. Our holding is consistent with other circuits that have faced this question. [Federal Reserve Bank v. City of Memphis](#), 515 F.Supp. 63

(W.D.Tenn., 1979) <http://web2.westlaw.com/find/default.wl?spa=003288636-4000&rs=WLW7.04&serialnum=1981123977&fn=_top&sv=Split&tc=-1&findtype=Y&tf=-1&db=345&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment>, aff'd, 649

F.2d 462 (6th Cir. 1981) <http://web2.westlaw.com/find/default.wl?spa=003288636-4000&rs=WLW7.04&serialnum=1981122774&fn=_top&sv=Split&tc=-1&findtype=Y&tf=-1&db=350&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment>; [Federal Reserve Bank v. Kalin](#), 77 F.2d 50, 51 (4th Cir. 1935)

<http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=WLW7.04&referencepositiontype=S&serialnum=1935125494&fn=_top&sv=Split&tc=-1&findtype=Y&referenceposition=51&db=350&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment>; [Raichle v. Federal Reserve Bank](#), 34 F.2d 910, 916 (2d Cir. 1929)

<http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=WLW7.04&referencepositiontype=S&serialnum=1935125494&fn=_top&sv=Split&tc=-1&findtype=Y&referenceposition=51&db=350&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment>

<http://web2.westlaw.com/find/default.wl?spa=003288636-4000&rs=WLW7.04&serialnum=1981122774&fn=_top&sv=Split&tc=-1&findtype=Y&tf=-1&db=350&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment>

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<http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=WLW7.04&referencepositiontype=S&serialnum=1935125494&fn=_top&sv=Split&tc=-1&findtype=Y&referenceposition=51&db=350&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment>

<http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=WLW7.04&referencepositiontype=S&serialnum=1935125494&fn=_top&sv=Split&tc=-1&findtype=Y&referenceposition=51&db=350&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment>

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<http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=WLW7.04&referencepositiontype=S&serialnum=1935125494&fn=_top&sv=Split&tc=-1&findtype=Y&referenceposition=51&db=350&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment>

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<http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=WLW7.04&referencepositiontype=S&serialnum=1935125494&fn=_top&sv=Split&tc=-1&findtype=Y&referenceposition=51&db=350&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment>

http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=W7.04&referencepositiontype=S&serialnum=1929121788&fn=_top&sv=Split&tc=-1&findtype=Y&referenceposition=916&db=350&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment>.

More important, in 12 U.S.C. s 531 http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&tc=-1&findtype=L&docname=12USCAS531&db=1000546&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment>, Congress specifically provided that federal reserve banks enjoy immunity from state and local taxation except taxes upon real estate. The statute provides:

Federal reserve banks, including the capital stock and surplus therein and the income derived therefrom, shall be exempt from Federal, State and local taxation, except taxes upon real estate.

Id.

This brings us to the second issue in the case; whether the special assessment qualifies as a real estate tax under 12 U.S.C. s 531 http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&tc=-1&findtype=L&docname=12USCAS531&db=1000546&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment>. If it does, then even though the bank is exempt as an instrumentality, Congress may have subjected the bank to the tax by specifically waiving the exemption.

[6] [http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatestring=HD\(006\)%2cCL\(H%2cO\)%2cDC\(A%2cL%2cO%2cD%2cG\)%2cDT\(E%2cD%2cC%2cM\)&rlti=1&rlt=CLID_FQRLT52211115&rs=W7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa](http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatestring=HD(006)%2cCL(H%2cO)%2cDC(A%2cL%2cO%2cD%2cG)%2cDT(E%2cD%2cC%2cM)&rlti=1&rlt=CLID_FQRLT52211115&rs=W7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa)

[http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatestring=HD\(006\)%2cCL\(H%2cO\)%2cDC\(A%2cL%2cO%2cD%2cG\)%2cDT\(E%2cD%2cC%2cM\)&rlti=1&rlt=CLID_FQRLT52211115&rs=W7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa=003288636-4000&docsample=False](http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatestring=HD(006)%2cCL(H%2cO)%2cDC(A%2cL%2cO%2cD%2cG)%2cDT(E%2cD%2cC%2cM)&rlti=1&rlt=CLID_FQRLT52211115&rs=W7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa=003288636-4000&docsample=False)> We have held that where there is federal immunity from taxation, Congress must express a clear, express, and affirmative desire to waive that exemption. United States v. City of Adair, *supra*, 539 F.2d at 1189.

http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=W7.04&referencepositiontype=S&serialnum=1976124297&fn=_top&sv=Split&tc=-1&findtype=Y&referenceposition=1189&db=350&vr=2.0&rp=%2ffind%2fdefault.wl&m

t=FederalGovernment> Furthermore, where a statute waives the exemption for “real estate taxes,” that waiver alone will not extend to special assessments. Illinois Central R.R. v. Decatur, 147 U.S. 190, 198-209, 13 S.Ct. 293, 294-298, 37 L.Ed. 132 (1893). <http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=WLW7.04&referencepositiontype=S&serialnum=1893180176&fn=_top&sv=Split&tc=-1&findtype=Y&referenceposition=294&db=708&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment>; United States v. City of Adair, *supra*, 539 F.2d at 1189; <http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=WLW7.04&referencepositiontype=S&serialnum=1976124297&fn=_top&sv=Split&tc=-1&findtype=Y&referenceposition=1189&db=350&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment> Board of Directors v. Reconstruction Finance Corp., *supra*, 170 F.2d at 431 <http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=WLW7.04&referencepositiontype=S&serialnum=1948115963&fn=_top&sv=Split&tc=-1&findtype=Y&referenceposition=431&db=350&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment>.

[7] . <[http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatestring=HD\(007\)%2cCL\(H%2cO\)%2cDC\(A%2cL%2cO%2cD%2cG\)%2cDT\(E%2cD%2cC%2cM\)&rlti=1&rlt=CLID_FQRLT52211115&rs=WLW7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa](http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatestring=HD(007)%2cCL(H%2cO)%2cDC(A%2cL%2cO%2cD%2cG)%2cDT(E%2cD%2cC%2cM)&rlti=1&rlt=CLID_FQRLT52211115&rs=WLW7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa)

=003288636-4000&docsample=False> <[http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatestring=HD\(007\)%2cCL\(H%2cO\)%2cDC\(A%2cL%2cO%2cD%2cG\)%2cDT\(E%2cD%2cC%2cM\)&rlti=1&rlt=CLID_FQRLT52211115&rs=WLW7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa](http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatestring=HD(007)%2cCL(H%2cO)%2cDC(A%2cL%2cO%2cD%2cG)%2cDT(E%2cD%2cC%2cM)&rlti=1&rlt=CLID_FQRLT52211115&rs=WLW7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa)

=003288636-4000&docsample=False> In the Adair case, we held that the property of the Commodity Credit Corporation was immune from a special assessment levied by the city of Adair, Iowa, against real property of the C.C.C. The C.C.C. was found to be a federal instrumentality and that it was exempt from local taxation even though there was a statute similar to 12 U.S.C. s 531 <http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=WLW7.04&fn=_top&sv=Split&tc=-1&findtype=L&docname=12USCAS531&db=1000546&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment> waiving the exemption for real estate taxes. United States v. City of Adair, *supra*, 539 F.2d at 1189-90.

<http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=WLW7.04&referencepositiontype=S&serialnum=1976124297&fn=_top&sv=Split&tc=-1&findtype=Y&referenceposition=1189&db=350&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment> In light of the similarities in the cases, we are persuaded that the holding in the Adair case is controlling in the instant case.

[8] _

[http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatestring=HD\(008\)%2cCL\(H%2cO\)%2cDC\(A%2cL%2cO%2cD%2cG\)%2cDT\(E%2cD%2cC%2cM\)&rlti=1&rlt=CLID_FQRLT52211115&rs=W7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa=003288636-4000&docsample=False](http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatestring=HD(008)%2cCL(H%2cO)%2cDC(A%2cL%2cO%2cD%2cG)%2cDT(E%2cD%2cC%2cM)&rlti=1&rlt=CLID_FQRLT52211115&rs=W7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa=003288636-4000&docsample=False)

[http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatestring=HD\(008\)%2cCL\(H%2cO\)%2cDC\(A%2cL%2cO%2cD%2cG\)%2cDT\(E%2cD%2cC%2cM\)&rlti=1&rlt=CLID_FQRLT52211115&rs=W7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa=003288636-4000&docsample=False](http://web2.westlaw.com/KCNotes/default.wl?sv=Split&fcl=False&locatestring=HD(008)%2cCL(H%2cO)%2cDC(A%2cL%2cO%2cD%2cG)%2cDT(E%2cD%2cC%2cM)&rlti=1&rlt=CLID_FQRLT52211115&rs=W7.04&service=Find&fn=_top&n=1&mt=FederalGovernment&vr=2.0&rp=%2fKCNotes%2fdefault.wl&serialnum=1981134342&spa=003288636-4000&docsample=False)

In conclusion, we hold that the federal reserve bank is a federal instrumentality and therefore enjoys an immunity from *187 (Cite as: 657 F.2d 183, *187) state and local taxation unless waived by Congress. [FN4] We further hold that the waiver of immunity from real estate taxes under 12 U.S.C. s 531 http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=W7.04&fn=_top&sv=Split&tc=-1&findtype=L&docname=12USCAS531&db=1000546&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment does not extend to special assessments.

[FN4. Since congressional waiver of immunity is required, the failure of the Bank to timely contest the assessment does not affect the result. See [Department of Employment v. United States](http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=W7.04&referencepositiontype=S&serialnum=1966131625&fn=_top&sv=Split&tc=-1&findtype=Y&referenceposition=467&db=708&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment), 385 U.S. 355, 359, 87 S.Ct. 464, 467, 17 L.Ed.2d 414 (1966) http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=W7.04&referencepositiontype=S&serialnum=1966131625&fn=_top&sv=Split&tc=-1&findtype=Y&referenceposition=467&db=708&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment; [Reconstruction Finance Corp. v. Texas](http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=W7.04&referencepositiontype=S&serialnum=1956116157&fn=_top&sv=Split&tc=-1&findtype=Y&referenceposition=11&db=350&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment), 229 F.2d 9, 11 (5th Cir. 1956) http://web2.westlaw.com/find/default.wl?tf=-1&spa=003288636-4000&rs=W7.04&referencepositiontype=S&serialnum=1956116157&fn=_top&sv=Split&tc=-1&findtype=Y&referenceposition=11&db=350&vr=2.0&rp=%2ffind%2fdefault.wl&mt=FederalGovernment].

Reversed and remanded for further proceedings consistent herewith.

C.A.Ark., 1981.

Federal Reserve Bank of St. Louis v. Metrocentre Improvement Dist. No. 1, City of Little Rock, Arkansas
657 F.2d 183

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