

Bond Case Briefs

Municipal Finance Law Since 1971

- [SIFMA Finalizes Muni Issue Price Model Documents.](#)
- [MSRB Holds Quarterly Board Meeting.](#)
- [GASB Implementation Guidance Update No. 2017-1](#)
- [IRS Teeing Up More Flexible Rules for Public Approval of PABs.](#)
- [Munis Could Be Hurt by Plan to Slash Corporate Tax Rates.](#)
- [Demys'TIF'ying Tax Incentives.](#)
- [IRS Publication 5271, Complying with Arbitrage Requirements: A Guide for Issuers of Tax-Exempt Bonds.](#)
- [S&P 2017 U.S. Public Finance Credit Forum.](#)
- [BLX Post-Issuance Compliance Workshop.](#)
- [KBRA NE Municipal Finance Summit.](#)
- [Long v. City of Helen](#) – Supreme Court of Georgia holds that fact that city's attorney fees and litigation expenses were principally borne by city's insurer did not preclude city from recovering fees and expenses.
- [City and County of Denver v. Expedia, Inc.](#) – Supreme Court of Colorado holds that online travel companies were "vendors" with responsibility to collect lodger's tax and remit it to city, and that companies' markup for selling reservations to lodgers, which companies retained, was subject to tax.
- And finally, Adventures in Assessments is brought to us this week by [City of North Little Rock v. Pfeifer](#), in which "The City's attorney appeared before the Board, explained the uses of its properties within the proposed district, and requested a reassessment. The Board then raised the assessed value of the City's larger parcel from \$530 to \$82,850 and lowered the assessment of its smaller parcel from \$8200 to \$8196." While first revaluation is genuinely stunning, the second is just plain gobsmacking. (I'd love to tell you that I did a violent double take when I saw the numbers, but it took me a minute or so to do the math.) What conceivable factor(s) could possibly result in a \$4 reduction? Once again, we welcome your conjectures.