

# **Bond Case Briefs**

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- [The SEC's Proposed New Climate-Related Disclosure Requirements for Public Companies: What Do They Mean for Municipal Issuers and Borrowers? - Orrick](#)
- [GASB Posts Paper on Intersection of ESG Matters with Governmental Accounting Standards.](#)
- [Explore GFOA's Latest Research on Cyber Insurance.](#)
- [Brookings 11th Annual Municipal Finance Conference.](#)
- [\*Jefferson County Foundation, Inc. v. West Virginia Economic Development Authority\*](#) - Supreme Court of West Virginia holds that sale-leaseback arrangement involving West Virginia Economic Development Authority (WVEDA) and insulation manufacturer to finance construction of manufacturing plant was not a de facto tax exemption, and thus the West Virginia Economic Development Authority Act, as source of WVEDA's powers, did not need to be strictly construed in action seeking declaration WVEDA lacked statutory power for its actions and that the sale-leaseback violated state constitutional guarantee of equal and uniform taxation, where sale-leaseback was a series of transactions resulting in two, distinct interests of a fee interest and a leasehold, and WVEDA's resolution to enter into sale-leaseback did not declare that the leasehold interest produced by sale-leaseback would be exempt from taxation.
- And finally, For God, For Country, For Yale Anticlimax Alert is brought to us this week by [\*City of Fort Worth v. Pridgen\*](#), in which a mother, "called the police to report that her neighbor choked her seven-year-old son because he left trash in the neighbor's yard." The responding officer proceeded to tase and violently handcuff not only the mother, but also her two teenage daughters. The officer was subsequently charged with: 1) excessive force (Natch.); 2) unlawful arrest (Makes sense to us.); and 3) courtesy (Excuse me? Surely you're making that up. We are not making that up.). We sit here striving to envision a courteous tasing (Unlikely, but also hilarious.). Perhaps the choking was courteous?