Bond Case Briefs

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You may find the following items in this issue of particular interest:

- *Borikas, et al. v. Alameda Unified School District*, in which a California appeals court found that that parcel tax's residential/commercial property classifications and differential tax burdens based on property size exceeded the school district's taxing authority.
- *Northglenn Urban Renewal Authority v. Gil Reyes, et al.*, in which a Colorado appeals court rejected a county assessor's TIF calculation that included property in the base value while removing that same property from the newly assessed value.
- *Borough of Paramus v. County of Bergen*, in which the New Jersey tax court held that leasing tax-exempt hospital property to a third-party on a for-profit basis does not affect the exempt status of the property since the hospital continues to serve the public purpose set forth by the tax statute.
- The IRS has released a new form required for a Tax Exempt Bonds Voluntary Closing Agreement Program submission request – Form 14429.

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