Bond Case Briefs

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- *Willow Bend Estates, LLC v. Humphreys County Bd. of Sup'rs*, in which the Supreme Court of Mississippi held that Mississippi Code Section 27–35–50(4)(d) – requiring local tax assessors to use the "actual net income" methodology rather than the "cost" methodology – prohibits local governments from including the value of federal tax credits in their valuation of properties for tax assessment purposes.
- *Cedar River Water and Sewer Dist. v. King County*, in which the Supreme Court of Washington found a sufficient nexus between a county sewage treatment plant and the associated mitigation package paid to the adjoining county on which the plant was built, upholding the mitigation package in challenge brought by local utility districts; also affirmed credit enhancement fee paid by county.
- *Borough of Saddle River v. 66 East Allendale, LLC*, in which the Supreme Court of New Jersey held that jury in eminent domain valuation case was improperly allowed to hear evidence about the probability of a zoning change that should have been ruled on by the judge both in advance and outside of the jury's presence.
- *Moss v. City of Dunwoody*, in which the Supreme Court of Georgia upheld the constitutionality of a city ordinance imposing an occupational tax on attorneys who maintained an office and practiced law in the city.
- MSRB Proposal to Consolidate Guidance under MSRB Rule G-17 Published in Federal Register.
- MSRB Proposal to Amend Rule G-11 Published in Federal Register.
- IRS Releases Tax Statistics on Municipal Bonds.
- Bloomberg State & Municipal Finance Conference.
- 2013 Conference on Public Pension Underfunding.
- More Wisconsin Issuers Could Redeem Direct-Pay Bonds.
- We ran across two very nifty interactive tools this week, The Urban Institute's Data Dashboard and the Tax Policy Center's State & Local Finance Data Query System. Ask a small child to walk you through them.
- And finally we come to *Barna v. Board of School Directors of Panther Valley School Dist.*, in which a school board attendee declined the invitation to bring like-minded individuals to the meetings because "they carry guns, you wouldn't want that." Upon being asked to leave, he remarked to the audience that he might just return and take them all out. Nevertheless, the judge found that the school board president had used these remarks as a "pretext" to claim a "threat" to the school board. What's a wingnut gotta do to establish a legitimate threat these days? Brandish a flamethrower?

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