

# **Bond Case Briefs**

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## **TIF - ARIZONA**

### **City of Apache Junction v. Doolittle**

**Court of Appeals of Arizona, Division 1 - March 17, 2015 - P.3d - 2015 WL 1223491**

In May 1999, the Arizona Legislature repealed the statute that enabled municipalities to use tax increment financing ("TIF") to finance redevelopment projects. The Cities of Apache Junction and Casa Grande filed suit against the Pinal County Treasurer, alleging that she was required to distribute TIF revenues to the Cities because, before the effective date of the repeal, the Cities adopted redevelopment plans that allowed them to use TIF.

The Court of Appeals held that the County Treasurer was not required to make TIF revenue distributions, affirming the superior court's judgment in her favor. The Court held that the repealing act did not preserve the Cities' right to TIF distributions arising from taxes levied after December 31, 1998, and it affirmatively abrogated the County Treasurer's obligation to make TIF distributions after that date.