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Prairie County, Mont. v. U.S.

United States Court of Appeals, Federal Circuit - April 6, 2015 - F.3d - 2015 WL 1515897

Counties brought suit against United States to recover monies that they claimed were owed to them under Payment in Lieu of Taxes Act (PILT) to compensate them for loss of tax revenue from tax-exempt federal property located in counties. The United States Court of Federal Claims dismissed complaint, and counties appealed.

The Court of Appeals held that United States' liability for payments to counties under PILT was limited to amounts appropriated by Congress.

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