

Bond Case Briefs

Municipal Finance Law Since 1971

- [Fitch Ratings: Driverless Cars Leave Parking Assets at Risk](#)
- [S&P Credit FAQ: Criteria Considerations For Mass Transit Agency Ratings](#)
- [Fighting Fires With “Forest Resilience” Bonds.](#)
- [When a Local Government is ‘Unwilling’ to Cover Debt Costs.](#)
- [Renewable Energy: Leveraging the Opportunity Zones Tax Incentive to Improve Returns on Renewables, Storage Plus, and Standalone Storage.](#)
- [After the Retail Apocalypse, Prepare for the Property Tax Meltdown.](#)
- [S&P U.S. Public Finance State & Local Government Credit Forum, New York](#)
- And finally, Practice Tip of the Week – Tax Division is brought to us this week by [Thompson v. Molde](#), in which delinquent taxpayer’s arguments included the following clever, clever gambits (among many, many others): “All bills are obligations of the United States as per U.S.C. TITLE 18 > PART I > CHAPTER I > Sec. 1. > Sec. 8. -Obligation or other security of the United States defined”; “It is true that a woman cannot sue or be sued under the common law unless under the doctrine of ‘Coverage’ or ‘Coverature’”; “Cancelled stamps are legal tender for all debts, public and private as well as all other obligations of the United States”; and “The NDCC is null and void. It is Roman Civil Law. It is also a combination of Socialism, such as Marxism, Communism, and National Socialism, (Nazism).” The Supreme Court of North Dakota remained unpersuaded. Please feel free to mock the benighted Thompsons. We’re quite sure they aren’t heavily armed.