Bond Case Briefs

Municipal Finance Law Since 1971

- 20 Issues to Track in the Second Tranche of OZ Guidance.
- S&P: When U.S. Public Finance Ratings Change, ESG Factors Are Often The Reason
- A Cautionary Tale for the New Muni Bond Era.
- New Standards to Drive U.S. Sustainability-Linked Lending.
- Ruling on Puerto Rico Revenue Bonds May be 'Game Changer' on Mainland.
- Novogradac 2019 Opportunity Zones Spring Conference.
- And finally, Unclear and Inarticulate Standards is brought to us this week by, *State ex rel. Federle v. Warren County Board of Elections*, in which the local Assessor rezoned land from agricultural to residential, increasing the valuation from $17k to $866k. Cut to unamused landowners. The Assessor's stated rationale? "Just a bad feeling that I got." We kid you not. We also get this gem, "Nonetheless, after doing some 'soul searching,' the Assessor concluded that he did not believe that this is ag use land." The Assessor also insists that, "You dot your T's, you cross your things." Noted. The Supreme Court of Wisconsin was unimpressed. But we did find it quite odd that the court repeatedly noted that the landowner's trees were, "individually staked out and planted in clean rows." Little practice tip for those of you planting orchards in Wisconsin.