

# **Bond Case Briefs**

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## **TAX - MISSOURI**

### **State ex rel. City of Maryland Heights v. James**

**Missouri Court of Appeals, Eastern District - April 12, 2022 - 643 S.W.3d 896**

City filed petition for writ of prohibition to void decision of city's tax increment financing (TIF) commission denying city's proposed TIF-financed redevelopment plan.

Commission filed motion for summary judgment, which the Circuit Court granted. City appealed.

The Court of Appeals held that:

- As matter of first impression, amended population savings statute applied to provision governing appointment of commission members for county's with population more than 1 million;
- Savings statute did not conflict with commission appointment provision;
- Savings statute did not impliedly repeal provision governing appointment of commission members for county's with population more than 90,000 but less than 1 million; and
- Application of amended population savings statute was not retroactive.

Amended population savings statute, which prevented political subdivisions from falling outside the operation of a previously applicable population-based statute, applied to provision of the Real Property Tax Increment Allocation Redevelopment Act establishing a procedure for appointing members of a tax increment financing (TIF) commission for counties with a population more than 1 million, in city's action for writ of prohibition to void decision of city's TIF commission denying city's proposed TIF-financed redevelopment plan.

Amended provision of population savings statute, which prevented political subdivisions from falling outside the operation of a previously applicable population-based statute, did not conflict with provision of the Real Property Tax Increment Allocation Redevelopment Act establishing a procedure for appointing members of a tax increment financing (TIF) commission for counties with a population more than 1 million, in city's action for writ of prohibition to void decision of city's TIF commission denying city's proposed TIF-financed redevelopment plan; savings provision clarified how to determine whether and when a county should be considered a county with a population exceeding 1 million under the Act.

Provision of the Real Property Tax Increment Allocation Redevelopment Act establishing a procedure for appointing members of a tax increment financing (TIF) commission for counties with a population more than 900,000, but less than 1 million was not impliedly repealed by the application of the amendment to population savings statute, which prevented political subdivisions from falling outside the operation of a previously applicable population-based statute; even though a county's population decline would be saved from falling out of Act provision governing counties with populations more than 1 million, that did not mean that no other political subdivision could ever come within the remit of provision governing subdivisions with less than 1 million inhabitants.

Application of amended provision of population savings statute, which prevented political subdivisions from falling outside the operation of a previously applicable population-based statute,

was not retroactive, in city's action for writ of prohibition to void decision of city's tax increment financing (TIF) commission denying city's proposed TIF-financed redevelopment plan, alleging commission members were improperly appointed under provision of the Real Property Tax Increment Allocation Redevelopment Act establishing an appointment procedure for county's with a population more than 1 million; amendment was in effect when commission was constituted, and amendment did not impair vested rights or change the effect of past transactions.