## **Bond Case Briefs**

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- When Overburdening isn't a Burden: Squire Patton Boggs
- Cities' Credit Ratings Are at Risk Because There Aren't Enough Accountants
- State Laws Shield Many Municipal Natural Gas Utilities From Energy Transition-Related Demand Erosion: S&P
- *Reagan v. Commissioner of Revenue* Supreme Judicial Court of Massachusetts holds that tax exemption for urban redevelopment projects extends to capital gain realized from sale of such projects as causally related to projects in connection with acquisition, construction, operation, and maintenance efforts.
- <u>In re Atrium of Racine, Inc.</u> In bond default and receivership of retirement center, Supreme Court of Wisconsin holds that the bondholders' mortgage lien had priority over the residents' entrance fee claims.
- And Finally, Trouble With A Capital T is brought to us this week by <u>Malanga v. Township of West</u> <u>Orange</u>, a dispute concerning whether or not the local library should be designated as a redevelopment project. A consultant opined that the library desperately needed (inter alia), "a larger more inviting space for teens." A large, inviting space. Yep, that's all that's needed to protect those potential juvenile delinquents from their pool halls and comic books and entice them back to the library. Maybe throw in the occasional Sock Hop?

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