Bond Case Briefs

Municipal Finance Law Since 1971

- SEC Approves Amendments to MSRB Rule G-14 on Reporting of Transaction Prices.
- Pimco Debt Move in Texas Recycler Brings Credit Fights to Munis.
- GFOA'S 7th Annual MiniMuni Conference.
- *Olympic and Georgia Partners, LLC v. County of Los Angeles* – Supreme Court of California holds that nightly "occupancy tax" city agreed to assign to original hotel developer as incentive to construct hotel represented revenue from use of hotel itself and, thus, tax payments were properly included when determining hotel's assessed value for tax purposes; one-time "key money" payment that hotel's management company paid to original hotel developer in exchange for right to manage hotel and brand it as a company-related property for a 50-year period represented revenue from use of hotel itself and, thus, tax payments were properly included in income stream analysis when determining hotel's assessed value for tax purposes.
- California Supreme Court Issues Significant Opinion Concerning the Assessment of Intangible Assets in Property Taxation: Greenberg Traurig
- And Finally, For Stormie Is An Angry God is brought to us this week by *Bray v. Watkins*, in which, "County Sheriff's Lieutenant Stormie Watkins was the supervisor on duty in the county's emergency 911 operations center." Stormie Watkins. We are not making that up. (But foreshadowing alert!) "At approximately 1:02 a. m., the National Weather Service issued a tornado storm warning for Bartow County, but [Stormie] Watkins did not activate the tornado warning system." Exactly what part of "1:02 a.m." qualifies as "approximate" and exactly what part of "tornado storm" is not a redundant redundancy? Anyhoo. "Several minutes later, a tornado caused a tree to fall on a bedroom of a rental house." Dad dies. Mom and daughter are injured. Mom sues Stormie. Given the facts presented, may we suggest instead focusing on: 1) Identifying the deities you have grievously offended; and b) Appeasing those same deities? Leave poor Stormie out of it; she can't help you now. Candles/Incense/Alter/RIP Rooster to start. Should you subsequently be stricken by plague/boils, time to deploy the goat.

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