

# **Bond Case Briefs**

*Municipal Finance Law Since 1971*

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- [MSRB Issuer and Investor Notification: Posting and Accessing Preliminary Official Statements on EMMA](#)
- [States and Localities Count Dollars, Eye Options as Shutdown Continues.](#)
- [‘This Shutdown Feels Different.’ States Might Not Get Repaid When Government Reopens.](#)
- [Reminder and Early Registration Discount Deadline for GFOA’s Annual Governmental GAAP Update Encore.](#)
- Bunch of Novogradac tax credit seminars and such in the Events section.
- [National Hockey League Players Association v. City of Pittsburgh](#) – Supreme Court of Pennsylvania holds that city facility tax, which imposed a 3% tax on income derived by nonresidents’ use of city’s publicly funded stadiums and arenas, while imposing 1% tax on income derived by residents’ use of such facilities, violated the Uniformity Clause, even if total tax burden on residents, who were subject to 2% school district tax, and nonresidents, who were not subject to the school district tax was equal.
- [Campus Crest at Tuscaloosa LLC v. City of Tuscaloosa](#) – Supreme Court of Alabama holds that complaint by taxpayers, who alleged that they were out-of-state owners, operators, or lessees of multifamily housing developments that city had designated as student-oriented housing developments (SOHDs), contained sufficient factual averments that, if developed, could show that city had no rational basis for city ordinance that imposed enhanced business-license fees on SOHDs with more than 200 bedrooms, and thus taxpayers stated a claim for a judgment declaring that ordinance violated equal protection.
- And Finally, Light (We Hope) Blasphemy Alert is brought to us this week by [Department of Transportation v. 5.85 Acres of Land and Certain Easements Rights](#), in which the Georgia DOT respectfully (we hope) offered John Sauls \$37k in exchange for 5.85 acres of his property. Mr. Sauls respectfully (we hope) declined this offer. So the DOT condemned him to death. That’s not how eminent domain actions work, you say? Oh. Ok. Condemned the land. Went to trial and the jury came back with an award of \$1.5 million. We ran the numbers and \$1.5 million is more. Math checks out. This all makes sense once we were informed that the property was used for (*inter alia*) “church Easter egg hunts.” In which case, the jury acted with very understandable prudence. You feeling up for being condemned by BOTH our newly risen Lord and Savior AND the Easter Bunny? (emphasis addeed) A formidable pair if ever there was one.