Bond Case Briefs

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- GASB Proposes Guidance to Assist Stakeholders with Application of Statement No. 103, Financial Reporting Model Improvements.
- IRS Publication 4.70.20 – Bondholder Identification and Referrals.
- BLX/Orrick 2026 Post-Issuance Compliance Workshop.
- *State Attorneys for Second, Seventh and Ninth Judicial Circuits v. Florida Pace Funding Agency* – In untimely action to void previously-validated PACE revenue bonds, Supreme Court of Florida holds that special statutory proceeding for validating bonds and rule providing relief from judgment were not in conflict, and therefore separation-of-powers concerns were not implicated by denial of motion for relief from judgment in special statutory proceeding for validating bonds, even if issue presented were purely procedural.
- *Minerich v. Boothbay-Boothbay Harbor Community School District* – Supreme Court of Maine holds that residents' petition to regional school board did not seek "reconsideration" of bond referendum, and thus the petition exceeded the allowable statutory scope of petitions seeking reconsideration of votes taken at a regional school unit referendum; residents made a request to affirmatively repeal the result of the bond referendum vote, and residents' petition asked voters to approve an entirely distinct replacement initiative, rather than merely asking that voters take the previous matter up again.
- And Finally, Is "Justified Paranoia" an Oxymoron? is brought to us this week by *Montellano v. Jones*, in which Your Editor got a little jumpy upon encountering certain phrases in the court's opinion such as: dilapidated form; public nuisance; in need of abatement; repair not feasible; and demolished within thirty days. Your Honor, I'll be happy to stipulate to my dilapidated form and need for abatement, but the demolished-within-thirty-days decree feels maybe a little extreme. Oh! A structure! That makes more sense. But, while we're at it, we'll also go ahead and stipulate to the public nuisance bit.

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