

# Taxes, Assessments & Liens

Land-secured financing, such as special assessments or Mello-Roos community facility district special taxes, is a common method of funding public infrastructure needs. When bonds are issued for a land-secured financing district, the bond documents typically include a covenant by the issuer to foreclose upon the lien securing the special assessment or tax if certain delinquency thresholds are reached. Our litigation and public finance attorneys collaborate closely to assist public agency issuers of land-secured bonds with delinquency management and compliance with foreclosure covenants.

In our experience, delinquency management activities are critical toward resolving delinquencies and curing defaulted special assessment or tax payments. Should a delinquent property proceed to judicial foreclosure, our public finance and litigation attorneys utilize cross-discipline strategies and expertise to manage the foreclosure action and bring it to a successful result for the public agency issuer.

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