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### FINDLAW DAILY OPINION SUMMARIES U.S. 1ST CIRCUIT COURT OF APPEALS

Property Law & Real Estate, Tax Law

#### **Town of Johnston v. Federal Housing Finance Agency, No. 13-2034, 13-2116**

In this tax action brought by plaintiff-municipalities, alleging that defendant-entities failed to pay taxes on the transfer of property, judgment granting defendants' motions to dismiss is affirmed, where: 1) given the distinction between a direct tax on real property and an excise tax, and the fact that the transfer taxes are plainly excise taxes triggered by the act of transferring property, the transfer taxes are not included in the real property exception to the Charter Exemptions from taxation; and 2) Congress' decision to exempt the entities from various state and local taxes is rationally related to Congress' desire to have the entities be as effect as possible in carrying out their purpose.

Criminal Law & Procedure

#### **Healey v. Dennehy, No. 13-1546**

In this consolidated action brought by defendants Healey and Given, seeking equitable relief for allegedly inadequate sex offender treatment and challenging the conditions of their confinement as sexually dangerous persons, the district court's order granting plaintiffs declaratory and injunctive relief on some claims and entering judgment in favor of defendants on the remaining claims is: 1) reversed as to the declaratory judgment in favor of Healey on his contempt claim, as well as injunctive relief compelling defendant's compliance with the Plan's provisions; and 2) affirmed as to the district court's judgment in favor of defendants in all other respects.