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IMLA NEWS
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## FEATURED CASES

### Fourth Circuit Clarifies Finality Requirement for Appeals in Municipal Cases

***Estate of Cunningham v. Mayor and City Council of Baltimore*, No. 23-1901 (4th Cir. 2025)**

On March 4, 2025, the United States Court of Appeals for the Fourth Circuit dismissed an appeal in *Estate of Cunningham v. Mayor and City Council of Baltimore*, ruling that it lacked jurisdiction because the district court's order was not a final decision. The court emphasized that for an appellate court to review a case, all claims against all parties must be fully resolved by the district court.

**Background:**

The Estate of Cunningham brought a suit against the Mayor and City Council of Baltimore, raising claims related to municipal liability. After partial proceedings in district court, the plaintiffs attempted to appeal a ruling that had not disposed of all the claims in the case. The district court had not issued a final judgment, nor had it certified any order for immediate appeal under Rule 54(b) or 28 U.S.C. § 1292.

**Questions of Law:**

1. Can an appellate court exercise jurisdiction over a case when the district court has not resolved all claims against all parties?
2. What constitutes a “final decision” for the purposes of appellate review under 28 U.S.C. § 1291?

**Holdings:**

1. No, the Fourth Circuit held that it lacked jurisdiction because the district court's ruling was not a final, appealable decision.

2. A final decision under 28 U.S.C. § 1291 must dispose of all claims against all parties, or be certified for appeal under a recognized exception. The district court's order did not meet these requirements.

**Analysis:**

The Fourth Circuit's decision underscores the importance of finality in federal appellate procedure. Courts of appeal cannot consider cases piecemeal unless a proper exception applies. Here, because unresolved claims remained at the district court level, the order lacked the finality required for appellate review. The court also rejected the notion that any waiver of argument by the parties could confer jurisdiction that does not exist by statute.

This ruling highlights the procedural discipline required in litigation involving municipal entities. Plaintiffs must ensure that all claims are resolved or properly certified before seeking appellate review. The case sets a clear reminder that appeals taken prematurely will be dismissed, potentially delaying resolution and increasing litigation costs.

***Estate of Cunningham v. Mayor and City Council of Baltimore***

## SHORT SUMMARIES:

### Michigan – Supreme Court – Taxes – Statutory Interpretation – Due Process

The Michigan Supreme Court reviewed a case involving a company's request for a tax exemption. The relevant statute outlines the application and appeals process, including required notice to taxpayers. An administrative tribunal dismissed the appeal for being untimely. The intermediate appellate court reversed, finding the notice insufficient despite statutory compliance. The Supreme Court disagreed, ruling that due process was not violated because the taxpayer had actual notice and the notices, though minimal, met legal requirements.

**Sixarp, LLC v. Township Of Byron**

### 6th Circuit – Taxes – Fifth Amendment – Tax Sales

Michigan revised its tax sale laws after its previous process—allowing the government to keep surplus proceeds from property sales—was found unconstitutional. In this case, the plaintiff sought to recover surplus proceeds but failed to follow the procedures outlined in the new law. The court held that she could not recover the funds because she did not act within the required timeframe. The plaintiff argued that, under Knick v. Township of Scott, she was not required to file anything to protect her property. The court rejected this, clarifying that Michigan's procedures are designed to prevent a taking, not compensate for one. A takings claim could only arise if the plaintiff had followed the law and been denied the surplus.

***Howard v. Macomb County, MI***

## 7th Circuit – Reverse Discrimination – Right to Sue - Improper Defendant

A plaintiff filed a reverse discrimination lawsuit against the Marion County Prosecutor's Office, alleging an equal protection violation. However, the court found that the office was not a suable entity under state law nor a "person" under the Civil Rights Act. Additionally, the plaintiff missed the 90-day deadline to file a Title VII claim after receiving a right-to-sue letter, as the suit was filed 91 days after the email was delivered.

***Kiinder v. Marion County Prosecutor's Office***

## 9th Circuit – RLUIPA – Matters of Law

A church purchased agriculturally zoned land and applied for a special use exception to build a church, which was denied. The church sued, claiming a violation of its religious exercise rights. At trial, the jury was instructed to determine whether the denial imposed a "substantial burden" on the church's religious exercise, and if so, whether it was the least restrictive means to serve a compelling government interest. The jury found no substantial burden. On appeal, the church argued the court should not have submitted the issue to the jury. The appellate court held that while the issue was a legal question for the judge, the jury reached the correct conclusion, so the trial court's decision was affirmed.

***Spirit of Aloha Temple v. County of Maui***

IMLA is planning a variety of programs, including the Mid-Year Seminar, Annual Conference and Construction Law Program, along with regular webinars on important topics throughout the year. Additionally, IMLA provides a valuable resource for local governments impacted by recent Executive Orders related to funding and claims of violating federal immigration laws. Regardless of where you stand on these political issues, understanding them is crucial for local government lawyers in effectively representing your clients. For more information, visit www.imla.org.