

Bond Case Briefs

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Glynn County v. Coleman

Court of Appeals of Georgia - November 16, 2015 - S.E.2d - 2015 WL 7162162

Taxpayers filed three class action lawsuits against county seeking a refund of ad valorem taxes, declaratory judgment, and equitable, injunctive, and mandamus relief. The trial court granted class action certification. County appealed.

The Court of Appeals held that statute governing tax refund actions against counties and municipalities permitted class action certification of taxpayers.

Motion to dismiss asking trial court to dismiss taxpayers' class action claims because complaint generally was subject to dismissal based upon sovereign immunity, limitation periods in tax refund statute, and alleged flaws with taxpayers' claims for non-monetary relief, was not proper procedure to avoid certification of a class action, in taxpayers' action against county for refund of ad valorem taxes; rather, issue to be resolved was whether requirements of class action statute had been met.

Statute governing tax refund actions against counties and municipalities permitted class action certification of taxpayers in action against county seeking refund of ad valorem taxes. While general assembly had modified a different tax refund statute to disallow class action certification, it left statute in question intact.