

# **Bond Case Briefs**

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## **TAXPAYER STANDING - MONTANA**

### **Mitchell v. Glacier County**

**Supreme Court of Montana - October 25, 2017 - P.3d - 2017 WL 4800143 - 2017 MT 258**

Taxpayers brought action against state and county, alleging that county mismanaged public funds in violation of the Montana Constitution, and seeking to compel state to withhold public funds from county pursuant to Montana's Single Audit Act.

The District Court dismissed action for lack of standing. Taxpayers appealed.

The Supreme Court of Montana held that:

- The strict accountability clause in the revenue and finance article of the Montana Constitution does not grant taxpayers a right to judicial relief;
- A taxpayer cannot compel the state to take action under the Single Audit Act; and
- Economic injury to taxpayers that would allegedly occur due to predicted future increases in property taxes was not concrete enough to confer standing.

The strict accountability clause in the revenue and finance article of the Montana Constitution is not self-executing, and therefore is non-justiciable.

In taxpayers' action against state and county alleging mismanagement of public funds, economic injury to taxpayers that would allegedly occur due to predicted future increases in property taxes was not concrete enough to confer standing to sue. Taxpayers did not allege that county squandered any specific amount of money which it would need to recoup through increased property taxes, audit report showed that county had more than adequate financial resources to meet its liabilities, and same report reflected that county was engaging in continuing efforts to implement proper financial management strategies.