

Bond Case Briefs

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Independent School District No. 54 of Lincoln County v. Independent School District No. 67 of Payne County

Supreme Court of Oklahoma - April 24, 2018 - P.3d - 2018 WL 1917401 - 2018 OK 34

Plaintiff school district brought action against defendant school districts to recover ad valorem tax revenues that had been improperly paid to defendants rather than to plaintiff.

The District Court granted summary judgment to defendants. Plaintiff appealed.

The Supreme Court of Oklahoma held that defendants were not liable to plaintiff to compensate plaintiff for its underpayment.

Defendant school districts, which had improperly received distribution of revenues from ad valorem taxes for properties that were located within plaintiff school district, were not liable to plaintiff school district to compensate plaintiff for its underpayment; districts received State Aid in proportion to their ad valorem revenues, and thus plaintiff did not suffer any monetary loss to its general fund as a result of erroneous apportionment.