

Bond Case Briefs

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City of Dublin School District v. MMT Holdings, LLC

Court of Appeals of Georgia - June 22, 2018 - S.E.2d - 2018 WL 3083617

Taxpayer brought putative class action against, inter alia, city school district, seeking, inter alia, refund of ad valorem taxes that taxpayer alleged had been illegally assessed and used by school district to meet obligations not approved by voters.

The trial court denied school district's motion for summary judgment and granted taxpayer's motion for summary judgment. School district appealed.

The Court of Appeals held that statute governing refunds of erroneously or illegally assessed and collected taxes did not entitle taxpayers to seek refund of ad valorem taxes from school district, and thus school district was entitled to sovereign immunity from taxpayers' claims. While statute's plain language entitled taxpayers to seek refund from governing body of county and municipality, statute said nothing about filing suit or seeking refund from school district, and statute did not contain any language that could be read as broadening waiver of immunity to encompass governmental entities other than those specifically listed.