

Bond Case Briefs

Municipal Finance Law Since 1971

TAX - GEORGIA

City of Dublin School District v. MMT Holdings, LLC

Court of Appeals of Georgia - June 26, 2019 - S.E.2d - 2019 WL 2610349

Taxpayer brought putative class action against city and school district, seeking refund and claiming that ad valorem tax was not authorized.

The grant of partial summary judgment to taxpayer was reversed on appeal. On remand, the trial court granted summary judgment to school district, but denied school district's motion to disburse tax proceeds collected by city. School district appealed.

The Court of Appeals held that the trial court's order was not appealable.

Order granting summary judgment to school district on basis of sovereign immunity was not a final order in taxpayer's action against school district and city challenging validity of ad valorem taxes, and thus order was not appealable as final judgment; taxpayer's claim against city was still pending, as trial court had granted taxpayer's request for class certification and was required to adjudicate any claims by class once requisite notice period had passed, and court had not yet entered permanent injunction or final order directing city to disburse funds to taxpayer or any other class members.