

# **Bond Case Briefs**

*Municipal Finance Law Since 1971*

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## **TAX - OKLAHOMA**

### **Miller v. Ellis**

**Supreme Court of Oklahoma - June 15, 2020 - P.3d - 2020 WL 3171335 - 2020 OK 52**

Objectors brought action challenging legal sufficiency of referendum petition on city ordinance amending tax increment financing district.

The Supreme Court held that gist of referendum petition was legally insufficient.

Gist of referendum petition on city ordinance amending tax increment financing district was legally insufficient, where gist did not provide even an outline, it failed to provide any explanation of what amendments were, effect they had on existing law, and effect on law if ordinance they were contained in was rejected by voters at polls, it failed to mention ordinance that was target of petition by name, and it did not contain even summary of considerably more detailed description in petition itself.