

# **Bond Case Briefs**

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## **TAX - ALABAMA**

### **Campbell v. City of Gardendale**

**Supreme Court of Alabama - September 4, 2020 - So.3d - 2020 WL 5268049**

Taxpayer brought putative class action against city, county, and county's tax collector based on challenge to the constitutionality of two municipal taxes adopted by city in connection with city's planned creation of a municipal school system, which was a plan that had been rejected by the Court of Appeals.

Circuit Court entered summary judgment for defendants. Taxpayer appealed.

The Supreme Court held that Alabama Constitution's local amendment providing that the Jefferson County property tax for schools is reduced by the amount of municipality's special or additional taxes levied and collected for public-school purposes was not a basis for invalidating ad valorem taxes collected by Jefferson County municipality in connection with city's planned creation of a municipal school system, regardless if the municipal taxes were special or additional taxes being levied and collected for public-school purposes.