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Boyd v. State

Supreme Court of Vermont - March 18, 2022 - A.3d - 2022 WL 816411 - 2022 VT 12

Public high school student, taxpayer, and town brought action for declaratory and injunctive relief against State, alleging that State's statutory education funding and property taxation scheme violated the Education Clause, Proportional Contribution Clause, and Common Benefits Clause of the Vermont Constitution because it deprived student of equal educational opportunity, required taxpayer to contribute disproportionately to education funding, and compelled town to collect unconstitutional tax.

State moved for summary judgment.

The Superior Court granted motion. Plaintiffs appealed.

The Supreme Court held that:

- Taxation scheme did not deprive student of her right under Education Clause and Common Benefits Clause of Vermont Constitution to equal educational opportunities;
- Taxation scheme did not require taxpayer to pay disproportionate contribution to funding of education, and thus did not violate Vermont Constitution's Proportional Contribution Clause; and
- Town lacked capacity to bring action against State.

Statewide education funding and taxation scheme did not deprive student at public high school of her right under Education Clause and Common Benefits Clause of Vermont Constitution to equal educational opportunities, although high school offered approximately half as many in-person courses as state's largest high school and high school's students performed somewhat worse than statewide average in testing and attendance, where high school's per-pupil spending was nearly highest in state, despite having average property values, and student's own expert admitted that school's education spending was above threshold at which increased spending was associated with increase in student performance and that more spending would not create higher levels of educational opportunity.

Education property taxation system did not require taxpayer to pay disproportionate contribution to funding of education, and thus did not violate Vermont Constitution's Proportional Contribution Clause; although town in which taxpayer lived had one of the highest education property tax rates in state because of its high per-pupil spending, high tax rate did not necessarily mean that taxpayer paid more taxes, in dollar terms, than similarly situated residents in other towns, and taxpayer failed to provide analysis of property tax rates, education spending, property values, and income levels in other towns or demonstrate that she was treated differently than other similarly situated taxpayers.

Town lacked capacity to bring action against State alleging that State's education property taxation scheme harmed town by depriving it of revenue and forcing town to collect illegal tax from its residents, where town failed to establish, as threshold matter, that taxation scheme forced town to violate constitution.

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