

# **Bond Case Briefs**

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## **TAX - GEORGIA**

### **Rice v. Fulton County**

**Court of Appeals of Georgia - January 18, 2024 - S.E.2d - 2024 WL 190489**

Group of taxpayers brought putative class action against county and many of its municipalities, alleging that county and municipalities had utilized illegal method for assessing property taxes on homes sold during certain year.

The Superior Court denied taxpayers' motion for class certification. Taxpayers appealed.

The Court of Appeals held that:

- Taxpayers met commonality requirement for class certification, and
- Taxpayers met predominance requirement for class certification.

Group of taxpayers met commonality requirement for class certification, in their putative class action against county and many of its municipalities challenging property taxes assessed on homes sold during certain year; taxpayers alleged that class members all suffered same injury of having their property taxes calculated by illegal method of valuation, based upon same instance of county's and municipalities' injurious conduct of overriding computer assisted mass appraisal (CAMA) system's fair market value assessment with purchase price of properties.

Group of taxpayers met predominance requirement for class certification, in their putative class action against county and many of its municipalities challenging property taxes assessed on homes sold during certain year; taxpayers' claim that assessment violated Uniformity Clause of state constitution centered around their allegation that county and municipalities used illegal method to assess property taxes of putative class and that such method automatically impacted equalization and uniformity of their subsequent taxes, and answer to that common claim would determine city's and municipalities' liability for all putative class members.