COUNTIES & THE LAW

This edition of *Counties & the Law* includes decisions of interest to county attorneys published in the Daily Report Opinions Weekly between January 2, 2015, and January 8, 2016.

We welcome your suggestions and opinions regarding Counties & the Law. Please contact Jim Grubiak at igrubiak@accg.org or Joe Scheuer at ischeuer@accg.org with your comments.

CIVIL PRACTICE

Olympus Media LLC v. City of Dunwoody

Georgia Court of Appeals January 5, 2016; A15A0881; A15A0882

{This is a long and complicated case and the interested reader is directed to the entire text of the opinion.}

This case involves what type of outdoor sign is allowed under a trial court consent order. The Court of Appeals affirmed the trial court finding that a consent order's plain meaning showed the parties intent to preserve the status quo and allow a sign to be maintained 'in its present condition'. This included only a static sign with a small electronic board and did not include changing the sign into a full-face digital LED board. The city had the standing to challenge the sign company assertion that prior county and state permits for the disputed sign allowed the conversion to digital since the city was defending a declaratory judgment action on the issue.

TAXATION

Glynn County v. Coleman

Georgia Court of Appeals January 8, 2016; A15A1522; A15A1523; A15A1524

This case involves the issue of miscalculating homestead exemptions and class actions under the local tax refund statute, O.C.G.A. 48-5-380. The Court of Appeals held that following *Barnes I*, the General Assembly failed to amend the refund statute and preclude class actions as it had done specifically for state refunds (O.C.G.A. 48-2-35). The same matter arose then in *Barnes II*. The trial court here properly followed the *Barnes* cases and concluded that class actions are permissible in cases involving tax refunds

under O.C.G.A. 48-5-380. The Court did not address the issues of whether the certified class actions are subject to dismissal under sovereign immunity or limitation periods under the refund statute.