IN THE DISTRICT COURT OF OKLAHOMA COUNTY STATE OF OKLAHOMA

INDEPENDENT SCHOOL DISTRICT No. 2. TULSA COUNTY, OKLAHOMA: INDEPENDENT SCHOOL DISTRICT No. 52, OKLAHOMA COUNTY, OKLAHOMA: INDEPENDENT SCHOOL DISTRICT No. 71, KAY COUNTY, OKLAHOMA: INDEPENDENT SCHOOL DISTRICT No 20. MUSKOGEE COUNTY, OKLAHOMA: INDEPENDENT SCHOOL DISTRICT No. 18. JACKSON COUNTY, OKLAHOMA. INDEPENDENT SCHOOL DISTRICT No. 14. OTTAWA COUNTY, OKLAHOMA: INDEPENDENT SCHOOL DISTRICT No. 105,) BLAINE COUNTY, OKLAHOMA: and INDEPENDENT SCHOOL DISTRICT NO. 2. KIOWA COUNTY, OKLAHOMA.

FILED IN DISTRICT COURT
OKLAHOMA COUNTY

MAY 28 2019

RICK WARREN COURT CLERK

42_

Plaintiff.

W.

OKLAHOMA TAX COMMISSIONER, STEVE)
BURRAGE; OKLAHOMA TAX
COMMISSIONER DAWN CASH; and
OKLAHOMA TAX COMMISSIONER,
THOMAS E, KEMP, JR.

Defendants.

Case No. CV-2016-1249

AGREED ORDER RESUMING ADUSTED PAYMENTS IN JULY 2019

Now on this 20 day of May, 2019, this matter comes on for consideration of the Plaintiff School Districts' Motion to Resume Adjusted Payments in July 2019. Plaintiff School Districts are represented by Robert A. Nance. The Oklahoma Tax Commission Defendants are represented by Melody V. Suess. The Interested Party Fetitioner School Districts' in Case No.

¹ These Districts are the Independent School District No. 29, Cleveland County, Oklahoma; Independent School District No. 4, Cleveland County, Oklahoma; Independent School District No. 4, Tulsa County, Oklahoma; Independent School District No. 5, Tulsa County, Oklahoma; Independent School District No. 22, Canadian County, Oklahoma; Independent School District No. 24, Cleveland County, Oklahoma; Independent School District No. 25, Canadian County, Oklahoma; Independent School District No. 26, Canadian County, Oklahoma; Independent School District No. 26, Canadian County, Oklahoma; Independent School District No. 27, Canadian County, Oklahoma; Independent School District No. 28, Canadian County, Oklahoma; Independent No. 28, Canadian County, Oklahoma; Independent No. 28, Canadian County, Oklahoma; Independent No. 28, Canadian County, Okl

No. 117,746 in the Oklahoma Supreme Court are represented by Andrew Lester. These Interested Party Petitioner School Districts previously moved for a stay of this Court's November 13, 2018 order, Exhibit 1 hereto, which has now been resolved by the Oklahoma Supreme Court's Order of April 15, 2019, Exhibit 2 hereto.

In its order of November 13, 2018, Exhibit I hereto, this Court, acting through Judge Parrish, granted summary judgment in favor of Plaintiff School Districts and granted additional relief. That additional relief was injunctive relief directed to the Oklahoma Tax Commission Defendants to withhold from future motor vehicle tax revenue due certain overpaid districts designated sums for a period of thirteen months and apportion these sums to other underpaid districts to correct erroneous apportionments, all as described in Exhibit 1.

After one of those required payments was made, the Interested Party Petitioner School Districts moved to stay those payments in both the Oklahoma Supreme Court and in this Court. The Supreme Court issued a stay in its Order dated February 11, 2019, which was dissolved by its order of April 15, 2019, Exhibit 2 hereto. Exhibit 2 provided:

To the extent one or more monthly payments of the thirteen monthly installments of reapportioned funds to which real parties in interest are entitled under the November 13, 2018, order were stayed and/or withheld during the pendency of this proceeding, the district court may within its discretion determine the manner in which the payment of withheld funds to real parties in interest shall occur using the November 13, 2018 order, as a guideline.

The parties agree that twelve of the original thirteen installments remain to be paid pursuant to the terms of the November 13, 2018 order.

In consideration of the foregoing, the parties have agreed, and this Court orders in the exercise of its discretion, that the remaining twelve payments required by the Court's November

No. 9, Tulsa County Oklahoma; and Independent School District No. 27, Canadian County, Oklahoma.

13, 2018 order should be made in twelve installments starting with June, 2019 tax receipts to be apportioned to school districts in July, 2019 and continuing monthly through May, 2020's tax receipts to be apportioned to school districts in June, 2020, and thereafter cease, all as required pursuant to the November 13, 2018 order.

It is so Ordered, this day of May, 2019.

Y H. TRUONG Honomble Cindy H. Trucag Judge of the District Court

APPROVED:

Robert A. Nance, OBA No. 6581

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TAX COMMISSION

MAY 2 8 2019

RICK WARREN COURT CLERK Kick Velcoun

Shannon F. Davies OBA No. 13656 Jordan T. Jackson OBA No. 31391

Andrew W. Lester, OBA No. 5388

Spencer Fano LLP

9400 North Broadway Extension, Suite 600

Oklahoma City, OK 73114-7423

ATTORNEYS FOR SUPREME COURT

INTERESTED

PARTY PETITIONER SCHOOL

DISTRICTS

THE DISTRICT COURT OF OKLAHOMA COUNTY STATE OF OKLAHOMA

INDEPENDENT SCHOOL DISTRICT No. 2, TULSA COUNTY, OKLAHOMA; INDEPENDENT SCHOOL DISTRICT No. 52. OKLAHOMA COUNTY, OKLAHOMA: REDEFERDENT SCHOOL DISTRICT No. 71, HAY COUNTY, ORLAHOMA: INDEPENDENT SCHOOL DISTRICT No 20, Musicogre County, Oklahosta; INDEPENDENT SCHOOL DISTRICT No. 18, JACKSON COUNTY, OKLAHOMA, PREPARENT SCHOOL DISTRICT No. 14, OTTAWA COUNTY, OKLAHOMA; INDEPENDENT SCHOOL DISTRICT No. 105,) BLAINE COUNTY, OKLAHOMA; and INDEPENDENT SCHOOL DISTRICT NO. 2, RIOWA COUNTY, OKLAHOMA,

FILED IN DISTRICT COURT OKI.AHOMA COUNTY

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Melathib,

V.

OKLAHOMA TAX COMMISSIONER, STEVE)
BURRAGE; OKLAHOMA TAX
COMMISSIONER DAVIN CASE; and
OKLAHOMA TAX COMMISSIONER,
THOMAS E. KENP, 3R.,

Case No. CV-2016-1249

Defindents.

ORDER GRANTING SUMMARY JUDGMENT AND ADDITIONAL RELIEF

Now on this 2nd day of November, 2018, this matter comes on for consideration of the Plaintiff School District's Motion for Order to Show Cause Why Summary Judgment Should not be Chamted to Award Further Relief to Redness Erroneous Payments (Motion). Plaintiff School Districts are represented by Robert A. Nance and Clary Watts. Okishima Tax Commission Defendants are represented by Marjoric Welch, Mary Ama Roberts and Elizabeth Field. Having reviewed the briefs and hearing the argument of counsel, the Court finds and concludes that there is no genuine question



of material facts about the following points.

- I. Purpose to the Order of the Court of Civil Appeals, the Tex Commission Defendants have recalculated the amount of motor vehicle collections that all eligible school districts should have received for fiscal year 2016 [sic]. There is no required issue of material first about the correctness of this recalculation.
- 2. Pursuant to the Order of the Court of Civil Appeals the Tax Commission Defendants have recalculated the amount that should have been apportioned to the school Districts pursuant to the cornect method of applying 47 O.S. Supp. § 1104 and base the apportionment of motor vehicle collections on the recalculated amounts for the July 1, 2016 to August 25, 2017 time period. There is no gammine issue of material fact about the connectness of this recalculation as set forth in the CTC spreadshest which is Highlight 4-1, 4-2, and 4-3 to the Motion and which are attached haveto and incorporated herein.

This Court, after considering Distindants' argument that the requested order would reduce figure apportionment to non-Plaintiff whoul districts without the districts having an opportunity to appear and show some why the relief sequested by Plaintiffs should not be granted, finds Plaintiff Districts are entitled to judgment as a matter of law. This is an appropriate case for further relief to the Plaintiff Districts, and to all other Oklahoma school districts listed on Exhibit 4-3 attacked hands, under the prior rulings of this Court, the Court of Civil Appeals, and 12 O.S. § 1655. Plaintiff Districts have established that there is no gamine question of material fact as to Pangraphs 1 and 2 above, and the Tax Commission Defendants have not shown cause why further relief in the form of sugmenty judgment and an injunction about not be entered under the prior rulings of this Court, the Court of Civil Appeals, and 12 O.S. § 1655.

In order to give effect to the disestion of the Court of Civil Appeals that the Tax Commission Defendants "shall recalculate the amount that should have been apportioned to the achool districts pursuant to this [correct] method and base the apportionment of motor validale collections on the recalculated amounts for the July 1, 2016 to August 25, 2017 time period (opinion of November 9, 2017 and revised opinion of February 9, 2018, both at ¶ 36)," this Court recognizes that the Court of

Civil Appeals ordered a finere respportionment of funds because both its original opinion and its nevised opinion came after the close of the July 1, 2016 to August 25, 2017 time period. Consequently an order must issue from this Court to effectuate the reapportionment of the specific dollar amounts of finds referred to generally by the Court of Civil Appeals, based upon the undisputed evidence hefive this Court.

Thus the Tax Commission Defendants are hereby ordered and enjoined monthly to withhold from motor vehicle tax revenues 1/13 of the amounts overpaid to each of the school districts on Exhibit 4-2, attached, and, with the finds withheld, to pay 1/13 of the amount improperly withheld from each Plaintiff District and each of the other school districts on Exhibits 4-1 and 4-3, stiathed, each month for the next thirteen months. Once completed with the reallocation of a total of \$22,797,480,81 in thirteen months, the obligations of the Tex Commission Defendants harsunder shall be fulfilled.

The effectiveness of this order shall be stayed during the time the Dellandants have to profect an appeal, and, if Defindants elect to uppeal, during the pendency of that appeal.

It is so ordered. Judgment is entered for Plaintiffs accordingly.

PATRICIA G PATRICH

Honorabio Patricla G. Partich Judge of the District Court

APPROVED AS TO FORM

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Timell: jwolch@ax.ok.gov province roberti@as.ok.gov allzabeth.field@an.ak.gov

ATTORNEYS FOR DEFENDANTS

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CLEVELAND	140004	MOORE	(2,003,153.00)
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CUSTER	201007	THOMAS-FAY-QUETER LAND	75,492,18
CLUSTER	201000	CLETON	8,913.00
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MARKEL,	311042	KEOTA		6,884.02
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JOHNSTON	HELDER	COLUMN		2,497.08
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ICAS"	000007	TONIAWA		46,393.00
		NEWKINK		15.842.48
KINGFELER	37002	DOVER		60.6KB.74
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KANGFIGHEF	Minos	OKARCHE		2,702,20
KEDWA S	17,000	MOBART		CL144.00
ROWA 8	01505	MCLINTAIN VIEW-GOTTES O		\$8,707.45
BETCAMA 9	6006	.OXYOER		79,523,47
LATTMER ,S	elichi	WILBURTON		26,362.33
LATRICER 13	3000 3	BUFFALO VALLEY		25,803.40
bather is	BROOK .	FANGLA		43,567.46
LEFLORE 4	OND GAR	SHRO		78,417.19
Education that the destroys there	1007	PODOLA		1,161,22
LEFLORE 4	MOTE	LE PLORE		26,251,66
ERORE 4	1017	CAMERON		52,286.0L
LEPLOPE 14		BOKOSHE		16,430.07
LE PLONE 4	(652)	TALAHNA		10,510.76
LEPLONE 40	662	WHITESEONO		B.725.55
LERORE LE		ARKOK*		24,150.63
LINDOLK IG	NOO.O	DANSAGAT		10,257.42
Bio excus day to Gooden		HABITALON		4,560.66
UNDOLU KA	7.401	STROUD		16,311.05
				STATE OF THE PROPERTY OF THE P

	LINCOLN	4108	MEGGEN	8,680,05
	LINCOLN	411105	CARNEY	449.04
	LOGAN	421001	GUTHRIE	22,584.79
	LOGAR	149018	KERES CENT	15,046.84
	LOGAN		MAITHAT-OLTSPEO	E,144.11
	LOGAN	42/01/4	COYLE	17,76F.At
	LOVE	424005	TURNER	963.59
	MAJOR	ATTOM	ALINE-CLEO	37,142.41
	MAJOR	471084	FAIRVIEW	49,496.01
	MAJOR	47/092	CIMARRON	66,690.14
	MCCURTA	V 45 1005	DASEL	163,792.56
	MOCURTA	440000	HAWORTH	20,240.50
	MOCURTA	451644	VALLIANT	20,791.76
	MOCLINTA	J 451013	EAGLEYDINA	33,689.35
	MCCURTA	451004	SMITHVILLE	32,025.80
	MCCUNTA		waisht chy	7,213.63
1	MCCURTA	451071	BATTIEST	21,349.34
1	Mentes	4000	EUFAULA	15.344.29
1	Mantos	1467mg	CHECOTAH	26,424,46
ě	MCINTÓS	14610027	HIDWAY	48,510.21
9	MEINTOSH	1461064	HAHNA	26,416,55
	HUS KOSE	51000	HASKELL	73,428.10
B	WUSKIDGE	1511005	WEBBERS FALLS	24,024.02
B	VALISKO GE	511046	BRAGGS	23,447.77
	TOBLE	SPICOL	PERMY	00.034.00
R	KODLE	501832	BOLINGS	20,409.57
A	ATAWOI	551040	NOWATA	71,059.58
D	ATAWAIL	531051	SOUTH COFFEWILLE	4,072.49
Ø	MFUSKEE	541014	PADEN	2,589.68
8	HELISKEE	541025	OKEMAH	10,439.32
(2	EFLEKEE	541054	GRAHAM-DUETEN	119,618.68
O	KLAHOM,	561001	PLITHAM GITY	1,343,624,62
0	KLAHOH,	野的健	LUTHER	57,653.12
Đ	MAHOM,	551004	CHOCTAW-MICOMA PARK	220,608,28
D	MAHOM.	551007	HARRAH	195,562.99
0	KLAHOM.	55100\$	JONES	77,194.41
0	WLAHOM:	59037	MILLWOOD	212,141.06
0	MAHOM	12004	WETEN KESKE	100,256.00
0	KLAHOM.!		OKLAHDMA CITY	1,195,142.22
0	emulge!	50.000	ORMULGEE	588,177.26
Q	KMULGE!	SOLDOG	SCHULTER	27,299.34
O	KMULGE!	561007	WESON	12,422,43
O	MAULGE!	56IO08	DEWAR	689.29
04	eage i	5710XX	PAWHUSKA	256,822.67
0	ŝage :	57101.1	SHIDLER	71,208.35
0	SAGE S	571029	BANNSDALL	78,499.85
0	SAGE !	576090	WYNONA	3E,E70.41

OSAGE 570	ME HOMINY	161,505.30
OSAGE 5705		72,749.53
OSAGE 5710s	SEASON SECTION AND ADDRESS OF THE SEASON OF	56,514.69
OTTAWA 58100		62,159.95
DTTAKA BEIOZ	2 ESTATAL	75,442,40
PAWNEE BAKE		56,327.00
PAMMEE 5000		50,794,52
PAYNE 6000	S RIVLEY	14,005.06
PAYNE 6006	7 CLISHING	151.198.59
PAYNE COTO		€,359,67
rayne entire	NALE .	79,225,61
PITTERUNG AUGO.	I KARTSHONUS	34.461.51
	NAMESTURE	50,632.21
PATASAUNGGALTAV	I KOOMA/A	17,330.30
PITTSBURG GUDAT	QUINTON	15,869.20
PATTSBURG GLIDZS	INDIANDIA	74,532.60
PITTSBURGE 1028	CROWDER	6.084.65
PATERLES CARES	SAVARUA	39,659.27
	PITTERLINE	5,911.78
PITTEBURG GLICAG	MCALESTER	5,344.97
PONTOTOK 621009	VANOSS	8,288.70
PONTOTO (62/6/6	SYNG	1,093.89
PÓNTÓTOC (SZMEG	STONEWALL	28,767.13
POTTAWAJESIEG	MCLOUP	8,751.42
POTTAWATED TO	MACGUE	20,417.54
POTTAWAYASINGS	EARLÉBORO	8,905.78
POTTAWATES KIES	SHAWNEE	95,182.48
POTTAWA169J115	WANETTE	54,280.14
POTTAWAT63/117	MAUD	48,593.28
PUSHMAT/ GARDLO	CLAYTON	25,658.00
Pushmata saums	ANTIERS	34,221.86
Rober Mil Sender	LEDIN	3,468.16
hogen mil sends.	REYDON	27,738.90
Roger Min 65007	CHEYENINE	4,225.93
ROSER MR. (SIDE)	HAMMON	13,622.62
ROGERS GRIND	CATOOSA	122,353.67
ROGERS 661003	CHELSEA	61,494.63
ediene ener	FOYIL	5,706.67
SEMINOLE STROE	MEMORY	30,582,03
SEMINOLE 67608	BOWLESS	31,926.36
SEMINOLE 671004	Konava	25,462.04
SEMINOLE STODA	MEM TIWY	480,00
SEMMOLE GYESTO	Sasakwa	5,076.00
Selariole 677515	EUTWER	11,672.51
Sequoyah Ginori	SALLISAW	5,525.17
SEQUEYAH GSKKE	ROLAND	29,824.52
SEQUOYAL: 681008	GORE	75,578,48

STEPHENS OSKO	1 DUNCAN	500,840.L1.
STEPHENS GOICO	COMANCKE	60,219.24
STEPHENS BROOK	MARICAN	55,037,99
STEPHENS COURS	velka-alba	66,111.54
STEPHENS GOIDS	EMPIRE	22,200.62
EXECUTER CONTRACT	Prak-poals	45,506.11
TEXAS TRUM	YARSHOUSH	10,154.61
TEXAS 7010:15	HARDESTY	7,680.74
TEXAS 70KG3	TYRONE	18,125.87
TEXAS 7000AL	TERHOMA	2,455.82
TILLMAN 71000	TIPTON	57,623.97
TILLMAN 71008	DVALDEON	\$2,624.86
TILLMAN PLESS	53503063	95,752.06
TILLMAN 731248	GRANDFIELD	25,282.54
TUISA 72801	TULSA	3,465,250.76
TULSA STEEL	SPERBY	58,869.79
TULSA 721014	LIBERTY	48,450.41
Waddher 72.00g	DKAY	20,050.64
WASONEI 72865	PORTER COMEDIDATED	2,650.55
Washingt 741004	COPAN	100,549.69
WASHINGT 741057	DEWEY	41,664.23
WASHINGT 74018	CAMEY VALLEY	49,020.02
WASHINGT WINED	BARTLERVILLE	555,299.17
WASHITA 750001	SERTENEL .	84,024.57
WASHITA 75010	BURNS PLAT-DILL CITY	38,409.57
WASHITA 721072	CORDELL	74,203,65
WOODS 76001.	ALVA	131,767.19
WOODS 76003	WAYNOKA	26,018.29
WOODS 761005	FREEDOM	22,A75.66
WOODWAY 771501	WOODWARD	121,177.19
WOODWAI 771008	SHARDN-MILMIAL	1,459.40
woodwa 77fgs	ROAT SUPPLY	14,061.45





ORIGINAL

IN THE SUPREME COURT OF THE STATE OF OKLAHOMA

INDEPENDENT SCHOOL DISTRICT
NO. 29, CLEVELAND COUNTY,
OKLAHOMA; INDEPENDENT SCHOOL
DISTRICT NO. 4, CLEVELAND COUNTY
OKLAHOMA; INDEPENDENT SCHOOL
DISTRICT NO. 4, TULSA COUNTY,
OKLAHOMA; INDEPENDENT SCHOOL
DISTRICT NO. 5, TULSA COUNTY,
OKLAHOMA; INDEPENDENT SCHOOL
DISTRICT NO. 22, CANADIAN COUNTY,
OKLAHOMA; INDEPENDENT SCHOOL
DISTRICT NO. 9, TULSA COUNTY,
OKLAHOMA; and INDEPENDENT
SCHOOL DISTRICT NO. 27, CANADIAN
COUNTY, OKLAHOMA,

Petitioners.

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OKLAHOMA TAX COMMISSIONER, STEVE BURRAGE, OKLAHOMA TAX COMMISSIONER, CLARK JOLLEY, OKLAHOMA TAX COMMISSIONER, THOMAS E. KEMP, JR., HONORABLE CINDY H. TRUONG, Judge of the District Court of Oklahoma County,

Respondents.

SUPREME COURT STATE OF OKLAHOMA

APR 1 5 2019

JOHN D. HADDEN GLERK

No. 117,746

ORDER

Petitioners' Amended Application to Assume Original Jurisdiction and Petition for Writ of Prohibition and Writ of Mandamus is denied. Further, the stay of enforcement of the November 13, 2018, order entered in Case No. CV-2016-1249, District Court of Oklahoma County, Oklahoma, granted by this Court in its Order dated February 11, 2019, is hereby dissolved. See Oklahoma Supreme Court Rule

EXHIBIT 2

1.15.

To the extent one or more monthly payments of the thirteen monthly installments of reapportioned funds to which real parties in interest are entitled under the November 13, 2018, order were stayed and/or withheld during the pendency of this proceeding, the district court may within its discretion determine the manner in which the payment of withheld funds to real parties in interest shall occur using the November 13, 2018 order, as a guideline.

DONE BY THE ORDER OF THE SUPREME COURT THIS 15TH DAY OF APRIL, 2019.

CHIEF JUSTICE

Gurich, C.J., Edmondson, Colbert, Reif and Darby, JJ., concur; Kauger and Winchester, JJ., dissent; Combs, J., disqualified.