



ORIGINAL

NOT FOR OFFICIAL PUBLICATION
See Okla.Sup.Ct.R. 1.200 before citing

IN THE COURT OF CIVIL APPEALS OF THE STATE OF OKLAHOMA

DIVISION II

INDEPENDENT SCHOOL DISTRICT)
NO. 71, KAY COUNTY, OKLAHOMA,))
(PONCA CITY PUBLIC SCHOOLS);)
INDEPENDENT SCHOOL DISTRICT)
NO. 20, MUSKOGEE COUNTY,)
OKLAHOMA (MUSKOGEE PUBLIC)
SCHOOLS); INDEPENDENT SCHOOL)
DISTRICT NO. 14, OTTAWA)
COUNTY, OKLAHOMA, (QUAPAW)
PUBLIC SCHOOLS); and)
INDEPENDENT SCHOOL DISTRICT)
NO. 2, KIOWA COUNTY,)
OKLAHOMA, (LONE WOLF PUBLIC)
SCHOOLS),)

Plaintiffs/Appellants,)

vs.)

OKLAHOMA STATE DEPARTMENT)
OF EDUCATION and OKLAHOMA)
STATE BOARD OF EDUCATION,)

Defendants/Appellees.)

FILED
COURT OF CIVIL APPEALS
STATE OF OKLAHOMA

JUL 24 2024

JOHN D. HADDEN
CLERK

Case No. 121, 106

APPEAL FROM THE DISTRICT COURT OF
OKLAHOMA COUNTY, OKLAHOMA

HONORABLE SHEILA D. STINSON, TRIAL JUDGE

AFFIRMED UNDER RULE 1.202(d)

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For Defendant/Appellee

OPINION BY JOHN F. FISCHER, JUDGE:

Independent School District Nos. 71, 20, 14 and 2 appeal the judgment entered in favor of the Oklahoma State Department of Education and the Oklahoma State Board of Education. The appeal has been assigned to the accelerated docket pursuant to Oklahoma Supreme Court Rule 1.36(a)(1), 12 O.S.2021, ch. 15, app. 1, and the matter stands submitted without additional briefing. We hold that the district court's order is appropriate for summary disposition pursuant to Oklahoma Supreme Court Rule 1.202(d), 12 O.S.2021, ch. 15, app. 1, and affirm.

BACKGROUND

In previous litigation, the School Districts joined with other school districts and successfully challenged the manner in which the Oklahoma Tax Commission had allocated Motor Vehicle Collections to the School Districts for certain years.

See Independent Sch. Dist. No. 2 Tulsa Cnty. v. Oklahoma Tax Comm'r, 2018 OK CIV APP 49, 419 P.3d 1281. Pursuant to this Court's Opinion and the district court's order after remand, the Tax Commission made the proper allocations.

As relevant to this litigation, the School Districts receive funding from two sources: (1) taxes collected by the Tax Commission and designated by the Legislature for Oklahoma school districts, and (2) "Foundation Aid" administered by the Board of Education. Together, these funds equal the amount the Legislature has determined each Oklahoma School district should receive through the "Foundation Program." Because the amount of taxes collected may vary periodically, the Board is responsible for providing a school district the amount of Foundation Aid necessary to achieve the Foundation Program amount not realized through a school district's allocated receipts from the Tax Commission.

As a result of this Court's Opinion in *Independent School District No. 2 Tulsa County*, for a period of time the School Districts received the amount of Motor Vehicle Collections they were entitled to receive plus a portion of the Motor Vehicle Collections they should have received from prior years. The Board treated both amounts as Motor Vehicle Collections which reduced the amount of Foundation Aid the School Districts received for that period.

The School Districts filed this suit alleging that the supplemental payments made to correct the underpayment of Motor Vehicle Collections in previous years

were not “amounts actually collected . . . during the preceding fiscal year” as defined in the applicable statute. The School Districts filed a motion for summary judgment in which they sought to recover the amount of Foundation Aid corresponding to the underpayments. The Department and the Board filed their motion for summary judgment in which they argued that the amount the School Districts received was correct because the total of the Motor Vehicle Collections and other taxes received plus the Foundation Aid paid by the Board equaled the amount of the Foundation Program the School Districts were entitled to receive.

The School Districts appeal the judgment granting the Department’s and Board’s motion for summary judgment and denying the School District’s motion for summary judgment.

STANDARD OF REVIEW

A motion for summary judgment “should be rendered if the pleadings, the discovery and disclosure materials on file, and any affidavits show that there is no genuine issue as to any material fact and that the movant is entitled to judgment as a matter of law.” 12 O.S.2021 § 2056(C).

When a motion for summary judgment is properly made and supported, an opposing party may not rely merely on allegations or denials in its own pleading; rather, its response must, by affidavits or as otherwise provided in this rule, set out specific facts showing a genuine issue for trial. If the opposing party does not so respond, summary judgment should, if appropriate, be entered against that party.

12 O.S.2021 § 2056(E). When deciding a motion for summary judgment, the district court considers factual matters but the ultimate decision is purely legal. *Carmichael v. Beller*, 1996 OK 48, ¶ 2, 914 P.2d 1051, 1053. The de novo standard controls an appellate court's review of a district court order granting summary judgment. *Id.* De novo review involves a plenary, independent, and non-deferential examination of the trial court's rulings of law. *Neil Acquisition, L.L.C. v. Wingrod Invest. Corp.*, 1996 OK 125, n.1, 932 P.2d 1100.

ANALYSIS

As evident from the parties' motions for summary judgment, the facts in this case are not disputed. The appeal requires only the resolution of questions of law. Consequently, summary judgment was appropriate.

The district court's decision in favor of the Department and Board is clear, comprehensive, well-reasoned, and fully supported by the undisputed evidence. The district court's conclusions of law are correct and more than adequately explain its decision. Finding no reversible error, we affirm the district court's order pursuant to Oklahoma Supreme Court Rule 1.202(d), 12 O.S.2021, ch. 15, app. 1.

AFFIRMED UNDER RULE 1.202(d).

BARNES, C.J. and WISEMAN, P.J., concur.

July 24, 2024