

# **Bond Case Briefs**

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## **TAX - NEBRASKA**

### **Burdess v. Washington County Board of Equalization**

**Supreme Court of Nebraska - November 3, 2017 - 298 Neb. 166903 N.W.2d 35**

Landowner filed petition for review of an order made by the Nebraska Tax Equalization and Review Commission (TERC), which affirmed county's valuation of wasteland acres and homesite acres owned by landowner.

The Supreme Court of Nebraska held that:

- Assessor properly valued wasteland at more than \$0 in accord with special valuation statutes, and
- Evidence was sufficient to support decision that homesite acres and nearby property were not comparable.

County assessor properly valued wasteland at more than \$0 in accord with special valuation statutes. Assessor valued wasteland based on a market analysis of arm's-length sales of property sold subject to certain probable and legal agricultural purposes and uses, and used actual comparable sales of farmland containing wasteland in a nearby county where urban development had little influence on the price of sales.

Evidence was sufficient to support county assessor's decision that homesite acres and nearby property were not comparable and thus to support \$14,000 valuation difference, although both properties were zoned agricultural and they were one-half mile apart. Assessor testified that the properties were located in different market areas, that the nearby property was located on a river bottom while the subject property was located on a bluff; and that people would not pay as much to build on the river bottom.