

# **Bond Case Briefs**

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## **TAX - NEBRASKA**

### **Glasson v. Board of Equalization of City of Omaha**

**Supreme Court of Nebraska - April 12, 2019 - 302 Neb. 869 - 925 N.W.2d 672**

Taxpayer sought review, in separate cases, of board of equalization's proposed assessments.

The District Court dismissed. Taxpayer appealed, and the Supreme Court, on its own motion, consolidated cases and moved them to Supreme Court docket.

The Supreme Court held that:

- Statutory requirement that an appellant file appeal bond within 20 days of date of final order, when appealing a special assessment by metropolitan-class city, was mandatory, despite municipal code provision which omitted 20-day filing requirement when describing appeal process, and
- Taxpayer received adequate notice of city's ultimate decision concerning special assessments prior to expiration of 20-day period for filing an appeal bond in order to appeal such decision, and therefore taxpayer was subject to bond requirement.