Bond Case Briefs

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State ex rel. Douglas County School District No. 66 v. Ewing

Supreme Court of Nebraska - August 22, 2025 - N.W.3d - 319 Neb. 663 - 2025 WL 2423559

County school district brought action against county treasurer for a writ of mandamus directing treasurer to correct erroneous distributions of payments in lieu of taxes (PILOT) funds that resulted in school district being underpaid.

The District Court issued the writ, but later vacated it after city school district, which had been overpaid, moved to intervene. School district renewed its motion for a writ of mandamus. The District Court denied school district's motion, granted treasurer's motion to enforce settlement agreement that was intended to rectify underpayments, and then dismissed the case. School district appealed, and city school district's motion to intervene was granted.

The Supreme Court held that:

- Constitutional and statutory provisions created a ministerial duty to properly distribute PILOT funds;
- Initial writ specifying when, where, how, and in what amounts reimbursements were to be made exceeded treasurer's ministerial duty;
- Renewed motion for writ of mandamus was not foreclosed by settlement agreement;
- Renewed motion for writ of mandamus was not foreclosed by its substance;
- Intervenor city school district was judicially estopped from arguing that other adequate relief was available; and
- School district had no other plain and adequate remedies available.

County treasurer's obligation under relevant constitutional and statutory provisions to properly distribute payments in lieu of taxes (PILOT) funds to school districts was a "ministerial" duty enforceable by writ of mandamus, in county school district's suit seeking treasurer's corrections of erroneous distributions that resulted in its underpayment by millions of dollars; both provisions plainly and clearly required treasurer to collect and distribute PILOT funds, and they provided an exact and detailed formula to be followed in calculating amount of such distributions, leaving no room for discretion in the process.