

# **Bond Case Briefs**

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## **EXEMPT PROPERTIES - NEBRASKA**

### **Harold Warp Pioneer Village Foundation v. Ewald**

**Supreme Court of Nebraska - December 13, 2013 - N.W.2d - 2013 WL 6512891**

The Harold Warp Pioneer Village Foundation (Foundation) owns and operates the Pioneer Village Museum in Minden, Nebraska. The Foundation also owns and operates a nearby motel and campground, both of which are used primarily by museum visitors.

For many years, the museum, the motel, and the campground had all been granted property tax exemptions. When the Kearney County Board of Equalization granted the exemptions for 2011, state tax officials appealed to the Nebraska Tax Equalization and Review Commission (TERC), contending the motel and campground were not entitled to exemptions. TERC agreed, and the Foundation appealed from those determinations.

The Supreme Court of Nebraska concluded that the motel and campground are beneficial to the museum and reasonably necessary to further its educational mission and are therefore entitled to property tax exemptions.