

Bond Case Briefs

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Conroy v. Keith County Board of Equalization

Supreme Court of Nebraska - May 23, 2014 - N.W.2d - 288 Neb. 196

Tax Commissioner and Property Tax Administrator appealed from Tax Equalization and Review Commission determination that parcels of land owned by Power and Irrigation District but leased to private parties were not subject to property tax.

The Supreme Court of Nebraska held that:

- Department of Revenue had until June 1st to file its appeals from County Board of Equalization determination;
- Commission lacked jurisdiction to consider whether property taxes could be assessed against the lessees, as the lessees were not parties to the action; and
- District's payment in lieu of tax exempted District from liability for property taxes regardless of whether the parcels were used for an authorized public purpose.