

# **Bond Case Briefs**

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## **SPECIAL ASSESSMENTS - NEBRASKA**

### **Main St Properties LLC v. City of Bellevue**

**Supreme Court of Nebraska - July 16, 2021 - N.W.2d - 309 Neb. 738 - 2021 WL 3008959**

Property owner filed petition to appeal city board of equalization decision to place liens on the property in order to collect costs that had been assessed for the demolition and removal of a structure on the property.

The District Court dismissed the petition based on lack of jurisdiction, and property owner appealed.

The Supreme Court held that district court had jurisdiction to consider property owner's petition.

A "special assessment," within meaning of statute providing that property owner may appeal "any special assessment" to the district court where the subject property is located includes and applies to a "special assessment" levied under authority of statute providing that a city or village may levy the cost for demolishing or repairing a nuisance as a special assessment.

District court had jurisdiction to consider property owner's petition challenging special assessment which city levied to recover costs associated with demolishing a nuisance building on the property.