

# **Bond Case Briefs**

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## **TAX - NEBRASKA**

### **Johnson v. City of Omaha**

**Supreme Court of Nebraska - July 11, 2025 - N.W.3d - 319 Neb. 402 - 2025 WL 1909587**

Resident taxpayer brought action against city and city's new residential solid waste collection contractor that was subsidiary of successful bidder in the competitive bidding process, seeking a declaration that the contract was an illegal expenditure of public funds and violated the Integrated Solid Waste Management Act (ISWMA).

The District Court denied taxpayer's motion to amend complaint, granted summary judgment for city and contractor, and overruled taxpayer's cross-motion for partial summary judgment as moot. Taxpayer appealed.

The Supreme Court held that:

- Taxpayer had taxpayer standing;
- Denial of motion to amend to add new legal theory on eve of summary judgment hearing was within trial court's discretion;
- Successful bidder's post-opening bid clarification about its yard waste sticker fee did not materially vary from original bid;
- City did not act with bad faith and favoritism in bidding process by seeking a post-opening bid clarification; and
- Yard waste sticker fee was not subject to voter approval requirement in ISWMA.