

# Nebraska Secretary of State

## Petition Sponsor Sworn Statement

RECEIVED

JUL 28 2025

SECRETARY OF STATE  
ELECTIONS DIVISION

**Petition:** For all Nebraskans - 3% annual cap on Property Valuation Assessment  
(Brief description of petition for identification purposes)

Sponsor Name: Eric Underwood

Street Address: 9151 NW 112 Malcolm NE 68402

Phone Number: 402-314-2205 Email: patriots4underwood@gmail.com

Sponsor Name: Tom Nesbitt

Street Address: 7510 Sonatta Ct. Lincoln NE 68516

Phone Number: 402-499-1725 Email: tnesbitt@nesbittassociates.com

Sponsor Name: Douglas Fitzgerald

Street Address: 10000 BlueWater Bay Road Lincoln NE 68527

Phone Number: 402-310-0242 Email: dougl@fitzfit.com

Sponsor Name: Kirk Penner

Street Address: 235 Donegal Road Aurora NE 68818

Phone Number: 402-631-1492 Email: kirk@pennerbathing.com

(Please attach copies of this page if there are more than four sponsors.)

STATE OF NEBRASKA )  
) ss.  
COUNTY OF Lincoln )

I hereby swear that this is a complete list containing the names and street addresses of every person, corporation, or association sponsoring the aforementioned petition.

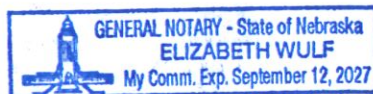
IN WITNESS WHEREOF, I have hereunto subscribed my name this 28<sup>th</sup> day of July, 2025.  
(Day) (Month) (Year)

[Signature]  
Signature of Sponsor

Subscribed in my presence and sworn to before me this 28<sup>th</sup> day of July, 2025.  
(Day) (Month) (Year)

by Eric Underwood  
(Printed name of sponsor appearing before Notary)

(SEAL)



[Signature]  
Signature of Notary Public

## FINAL LANGUAGE

**3% Cap on Annual Property Valuation Assessments Petition**

Object Statement: The object of this petition is a constitutional amendment that limits the annual growth of property tax bills for individual parcels to the lesser of the total state's general fund receipts or three percent. The amendment aims to provide property owners of Nebraska with predictability and protection against excessive tax increases from year to year.

Article VIII of the Constitution of Nebraska shall be amended by adding a new section 14 as shown:

**VIII-14** (1) Beginning January 1, 2027:

- (a) Real property shall be divided into two separate classes for property taxation. The two classes shall be:
  - (i) Agricultural land; and
  - (ii) Nonagricultural land;
- (b) The property taxes levied on any parcel of real property shall not increase, from one year to the next, by more than the allowable growth percentage except in those cases when the property valuation is adjusted pursuant to subdivision (2)(e) of this section.

## (2) For purposes of this section:

- (a) Agricultural land means real property that is primarily used for agricultural or horticultural purposes;
- (b) Agricultural or horticultural purposes means used for the commercial production of any plant or animal product in a raw or unprocessed state that is derived from the science and art of agriculture, aquaculture, or horticulture;
- (c) Nonagricultural land means any real property other than agricultural land;
- (d) Allowable growth percentage means the greater of zero percent or the lesser of:
  - (i) Three percent; or
  - (ii) The annual percentage change in Nebraska's total state general fund receipts for the period ending on December 31st of the preceding year.
- (e) Property valuation means the assessed value of the real property for 2025, except that a property's value shall be adjusted when purchased, when newly constructed, or when a change of ownership has occurred after the 2025 assessment.

INITIATIVE PETITION

For Secretary of State Use Only

CAPVA

The object of this petition is to: (See reverse side for actual text of measure)

A constitutional amendment that limits the annual growth of property tax bills for individual parcels to the lesser of the total state’s general fund receipts or three percent. The amendment aims to provide property owners of Nebraska with predictability and protection against excessive tax increases from year to year.

To the Honorable Robert Evnen, Secretary of State for the State of Nebraska:

We, the undersigned residents of the State of Nebraska and the county of \_\_\_\_\_, respectfully demand that the following proposed amendment to the Constitution of Nebraska shall be referred to the registered voters of the state for their approval or rejection at the general election to be held on the 3<sup>rd</sup> day of November 2026, and each for himself or herself says: I have personally signed this petition on the date opposite my name; I am a registered voter of the State of Nebraska and county of \_\_\_\_\_ and am qualified to sign this petition or I will be so registered and qualified on or before the date on which this petition is required to be filed with the Secretary of State; and my printed name, date of birth, street and number or voting precinct, and city, village, or post office address are correctly written after my signature.

**WARNING TO PETITION SIGNERS-- VIOLATION OF ANY OF THE FOLLOWING PROVISIONS OF LAW MAY RESULT IN THE FILING OF CRIMINAL CHARGES: Any person who signs any name other than his or her own to any petition or who is not qualified to sign the petition shall be guilty of a Class I misdemeanor. Any person who falsely swears to a circulator’s affidavit on a petition, who accepts money or other things of value for signing a petition, or who offers money or other things of value in exchange for a signature upon any petition shall be guilty of a Class IV felony.**

	DATE (mm/dd/yy)	SIGNATURE	PRINTED NAME	DATE OF BIRTH	ADDRESS (Street Number & Name, City or Village, Zip Code)
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Not more than twenty signatures on one sheet shall be counted. Nebraska Revised Statute §32-1409

STATE OF NEBRASKA )  
 ) ss  
COUNTY OF \_\_\_\_\_ )

\_\_\_\_\_, (name of circulator) being first duly sworn, deposes and says that he or she is the circulator of this petition containing \_\_\_\_\_ signatures, that he or she is at least eighteen years of age, that each person whose name appears on the petition personally signed the petition in the presence of the affiant, that the date to the left of each signature is the correct date on which the signature was affixed to the petition and that the date was personally affixed by the person signing such petition, that the affiant believes that each signer has written his or her name, street and number or voting precinct, and city, village, or post office address correctly, that the affiant believes that each signer was qualified to sign the petition, and that the affiant stated to each signer the object of the petition as printed on the petition before he or she affixed his or her signature to the petition.

\_\_\_\_\_Circulator’s Signature

\_\_\_\_\_Address

\_\_\_\_\_City, State, Zip

Subscribed and sworn to before me, a notary public, this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_ at \_\_\_\_\_, Nebraska.  
(City or village of notarial act.)

(Seal)

\_\_\_\_\_Notary Public’s Signature

**Proposed Constitutional Amendment Language:**

**Article VIII of the Constitution of Nebraska shall be amended by adding a new section 14 as shown:**

**VIII-14 (1) Beginning January 1, 2027:**

(a) Real property shall be divided into two separate classes for property taxation. The two classes shall be:

- (i) Agricultural land; and
- (ii) Nonagricultural land;

(b) The property taxes levied on any parcel of real property shall not increase, from one year to the next, by more than the allowable growth percentage except in those cases when the property valuation is adjusted pursuant to subdivision (2)(e) of this section.

(2) For purposes of this section:

(a) Agricultural land means real property that is primarily used for agricultural or horticultural purposes;

(b) Agricultural or horticultural purposes means used for the commercial production of any plant or animal product in a raw or unprocessed state that is derived from the science and art of agriculture, aquaculture, or horticulture;

(c) Nonagricultural land means any real property other than agricultural land;

(d) Allowable growth percentage means the greater of zero percent or the lesser of:

(i) Three percent; or

(ii) The annual percentage change in Nebraska's total state general fund receipts for the period ending on December 31st of the preceding year.

(e) Property valuation means the assessed value of the real property for 2025, except that a property's value shall be adjusted when purchased, when newly constructed, or when a change of ownership has occurred after the 2025 assessment.