



STATE *of* NEBRASKA  
OFFICE OF THE GOVERNOR  
LINCOLN

**EXECUTIVE ORDER NO. 25-13**

**Maximizing Property Tax Relief by Improving Certifications and Disbursement Processes**

**WHEREAS**, Article IV-6 of the Nebraska State Constitution charges me to take care that Nebraska's laws be faithfully executed and the affairs of the state be efficiently and economically administered; and

**WHEREAS**, the business principles of transparency, accountability, efficiency, productivity, and effectiveness also apply to the design and operation of government entities and government processes; and

**WHEREAS**, the State of Nebraska has experienced higher than expected casino revenue and higher than expected return of unused funds from certain county government entities; and

**WHEREAS**, recent events, increasing revenues, appropriation limitations, and transfer timing have combined to cause certain funds to be retained and allocated in a manner that does not produce the maximum property tax relief for the Nebraska tax payer; and

**WHEREAS**, the process improvements ordered herein will allow state government to improve the certification and disbursement of funds and maximize property tax relief; and

**WHEREAS**, pursuant to Nebraska Rev. Stat. § 77-4211 *et seq.*, the Property Tax Administrator certifies the Property Tax Credit Cash Fund on or before September 15<sup>th</sup> and disburses the Property Tax Credit Cash Fund in two parts, the first on or before January 31<sup>st</sup> and the second on or before April 1<sup>st</sup>; and

**WHEREAS**, the appropriations for the Property Tax Credit Cash and School District Property Tax Relief Credit Funds are estimations of the resources that will be available for disbursement and these appropriations can be adjusted by the Nebraska Legislature before the April 1<sup>st</sup> disbursement; and

**WHEREAS**, at the relevant time before the annual September 15<sup>th</sup> disbursement, the Property Tax Administrator has access to the then-current balance of the Property Tax Credit Cash and School District Property Tax Relief Credit Funds and can use this information to determine the maximum extent of the resources available for the annual January 31<sup>st</sup> disbursement for property tax relief.

**NOW, THEREFORE**, , Jim Pillen, Governor of the State of Nebraska, under and pursuant to the authority vested in the Governor by the Constitution and the laws of the State of Nebraska do hereby order and direct that, to the fullest extent permitted by law:

1. The Property Tax Administrator shall certify and distribute the Property Tax Credit Cash and School District Property Tax Relief Credit funds based on the balances in these Funds at the relevant times calculated by adding the cash fund balances and cash transfers.
2. The Property Tax Administrator shall have the discretion to retain up to one-million dollars (\$1,000,000) in each of the Property Tax Credit Cash and School District Property Tax Relief Credit Funds to cover claims against these Funds and to pay other appropriate costs.
3. If any provision of this Order, or the application of any provision to any person or circumstance, is held to be invalid, the remainder of this Order and the application of its other provisions to any other persons or circumstances shall not be affected thereby.


State agencies shall cooperate in the implementation of this Order to the fullest extent possible under Nebraska law.


Agencies will be fully compliant with this Executive Order as soon as practicable, but in no event later than September 15, 2025

**IN WITNESS THEREOF**, I hereunto set my hand and cause the Seal of the State of Nebraska to be affixed this 15<sup>th</sup> day of September 2025.



Attest:

  
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Jim Pillen, Governor  
State of Nebraska

  
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Robert Evnen, Secretary of State  
State of Nebraska