



Notice of Penalty on Personal Property

Name _____

Street or Other Mailing Address _____

City _____ State _____ Zip Code _____

You are hereby notified that the undersigned has received your _____ personal property return on the _____ day of _____, 20_____. (year)

Pursuant to Neb. Rev. Stat. §77-1229, the last date for filing a personal property return with the assessor is May 1.

You are further notified that pursuant to Neb. Rev. Stat. §77-1233.04, the following penalty has been applied:

- 10% of the tax due on the value reported after May 1 and on or before July 31 of the year the property was required to be reported.
- 25% of the tax due on the value reported on or after August 1 of the year the property was required to be reported.

If applicable, interest will be assessed on the tax and penalty from the date of delinquency of the tax, at the statutory rate of _____%, until paid. The date of delinquency is stated on your personal property tax statement.

You may appeal the imposition of the penalty and the interest thereon to the _____ county board of equalization within thirty (30) days of the date of this notice. If you do not file an appeal in a timely manner, this assessment shall become final. The county board of equalization has very limited authority when acting on such appeal. Pursuant to Nebraska Revised Statute §77-1233.06:

...(3) The action of the county board of equalization, in an appeal of the penalties imposed, shall be limited to correcting penalties which were wrongly imposed or incorrectly calculated. The county board of equalization shall have no authority to waive or reduce any penalty, which was correctly imposed and calculated. The entire penalty and interest on the penalty shall be waived if the omission or failure to report any item of tangible personal property was for the reason that the property was timely reported in the wrong tax district....

If you have any questions regarding this notice, please contact the _____ County Assessor's office at _____.

sign here

Signature of Assessor _____

Date _____