

# NEBRASKA

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DEPARTMENT OF REVENUE



Jim Pillen, Governor

## FOR IMMEDIATE RELEASE

FOR INFORMATION, CONTACT:  
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## Nebraska Personal Property Return and Schedule Due ON or BEFORE May 1, 2023

APRIL 7, 2023 (LINCOLN, NEB.) – The Nebraska Department of Revenue, Property Assessment Division, reminds owners of depreciable taxable tangible personal property that the [Nebraska Personal Property Return and Schedule](#) must be filed on or before May 1 with the county assessor where the personal property is located. If you have property in more than one location, contact the county assessor to determine the tax district.

A Nebraska Personal Property Return and Schedule must be filed for all depreciable tangible personal property that is:

- a) Owned or held on January 1, at 12:01 a.m. of each year; or
- b) Leased from or to another person.

If depreciable tangible personal property subject to taxation is not reported by May 1, it is subject to the following penalties:

Deadline Dates	Penalty
If value is added after May 1, but on or before June 30	10% of the tax due on the value added
If value is added on or after July 1	25% of the tax due on the value added

The payment or nonpayment of sales tax **does not** impact the property tax status of tangible personal property.

The Nebraska Personal Property Return and additional information regarding taxable tangible personal property is available at [revenue.nebraska.gov/PAD/personal-property](https://revenue.nebraska.gov/PAD/personal-property).

County assessor contact information is available under Property Assessment; then click [Assessors/Parcel Search](#).