

NEBRASKA

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DEPARTMENT OF REVENUE



Jim Pillen, Governor

FOR IMMEDIATE RELEASE

FOR INFORMATION, CONTACT:
Sarah Scott, Property Tax Administrator
Property Assessment Division
402-471-5962

Nebraska Personal Property Return and Schedule Due ON or BEFORE May 1, 2024

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

If value is added after May 1, but on or before June 30
If value is added on or after July 1

Penalty

10% of the tax due on the value added
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 are available at revenue.nebraska.gov/PAD/personal-property.

Contact information for county assessors is available on the Property Assessment website under [Assessors/Parcel Search](#).