

NEBRASKA

Good Life. Great Service.

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, 2025

APR 1, 2025 (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

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](#).