



FOR IMMEDIATE RELEASE

FOR INFORMATION, CONTACT:
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Nebraska Personal Property Return and Schedule Due On or Before May 1, 2022

APRIL 11, 2022 (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. Since May 1, 2022 falls on a Sunday, the Nebraska Personal Property Return and Schedules must be filed on or before Monday May 2, 2022. If you have property at 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, 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.

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

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