

# Improvement Information Statement to County Assessors

This statement is required to be filed when there are \$2,500 or more in improvements, or alterations made to improvements on real property. See instructions below for exceptions.

Owner of Property	Applicant if Not the Owner	Contractor for Project
Name	Name	Name
Street or Other Mailing Address	Street or Other Mailing Address	Street or Other Mailing Address
City                      State              Zip Code	City    State              Zip Code	City    State              Zip Code
Phone Number	Phone Number	Phone Number
Email Address	Email Address	Email Address

### Real Property to Be Improved or Altered

Street Address (If Applicable)

Legal Description

Description and Intended Use of Improvement

Approximate Cost of Construction Materials Including Labor

Estimated Period of Construction (Years/Months)

Under penalties of law, I declare that this statement is, to the best of my knowledge and belief, true and correct.

**sign  
here**

Signature

Date

## Instructions

This Improvement Information Statement must be filed with the county assessor on or before December 31 of the year during which the construction, repair, alteration, or improvement occurs. This statement is required if a building permit is not required and if construction, repair, alteration, or improvement totals \$2,500 or more. If a building permit is required and issued, this statement should not be filed with the county assessor. **This statement is not required from common carriers or public utilities which are government regulated.**

Failure to submit this Improvement Information Statement could result in a penalty of 12% of the tax due for each taxing period for improvements voluntarily filed after March 19th, or March 25th for counties with at least 150,000 inhabitants. A penalty of 20% of the tax due for each taxing period for involuntary filing after March 19th, or March 25th for counties with at least 150,000 inhabitants [Neb. Rev. Stat. 77-1318](#). The maximum penalty charged is \$1,000 per year, excluding any interest pursuant to [Neb. Rev. Stat. § 45-104.01](#).