

Notice of Penalty and Interest on Personal Property

Name _____

Street or Other Mailing Address _____

City _____

State _____

Zip Code _____

County Name _____

Your _____ Personal Property Return was received on the _____ day of _____, 20_____.

Pursuant to Neb. Rev. Stat. § 77-1229, the last date for filing a personal property return with the county assessor is May 1 of each year.

Pursuant to Neb. Rev. Stat. § 77-1233.04, the following penalty has been applied:

- 10% of the tax due on the value added after May 1 and on or before June 30 of the year the property was required to be reported; or
- 25% of the tax due on the value added on or after July 1 of the year the property was required to be reported.

If applicable, interest will be assessed on both the tax and the penalty from the date of delinquency of the tax, at the statutory rate of _____%, until paid. The date of delinquency is stated on your personal property tax statement.

If you have any questions regarding this notice, please contact the _____
County Assessor's office at _____
County Name
Address or Phone Number

**sign
here** ▶

Signature of County Assessor

Date

Instructions

Appeal Rights and Procedures. If you wish to protest the penalties and interest imposed, you must file a written protest with the county board of equalization within 30 days of the date of this notice. The action of the county board of equalization, in an appeal of the penalties imposed, is limited to correcting penalties which were wrongly imposed or incorrectly calculated. The county board of equalization has no authority to waive or reduce any penalty which was correctly imposed and calculated. If you do not file a protest in a timely manner, this penalty and interest assessment is final, due, and owing.