

Lancaster County Board of Equalization  
555 S. 10<sup>th</sup> St.  
Lincoln, NE 68508

**RECEIVED**

**AUG 17 2018**

**LANCASTER COUNTY  
CLERK**

RE: Whitehead Oil Company

August 14, 2018 Whitehead Oil Company/Whitehead Inc. received a Notice of Penalty on Personal Property. This concerns several U-Stop locations owned by Whitehead Oil. The penalty is a result of filing our 2018 Nebraska Personal Property Return on August 9, 2018. The return was due May 1, 2018.

The gentleman who had been responsible for filing personal property returns in prior years left Whitehead Oil Company early April 2018, and this step in his job duties was missed. I filed the returns immediately upon notification. There was absolutely no intent on our part not to file the personal property returns in a timely manner. We simply missed the deadline due to the change in personnel. Filing the personal property tax responsibility is now an annual reminder on my Outlook calendar in order to have them filed by the May 1 deadline.

Whitehead Oil Company has been in business in Lincoln for over 50 years and always files its' returns and pays its' taxes in a proper manner. We do not feel that the 25% penalty is justified in this case. We now have the proper procedures in place with current personnel & we will abide by the May 1 deadline.

Sincerely,



Stacy Nordmeyer  
Whitehead Oil Company  
Controller  
2537 Randolph St  
Lincoln, NE 68510  
402-435-3509  
stacy@u-stop.com

**WHITEHEAD OIL COMPANY**

P.O. BOX 30211 | LINCOLN, NE 68503-0211 | phone (402) 435-3509 | fax (402) 435-5881

# Notice of Penalty and Interest on Personal Property

Name

U-Stop convenience Store #2,5,6,7, 8, 9, 10, 11, 12, & 15 Acct#s:

Street or Other Mailing Address

PO Box 30211

City	State	Zip Code	County Name
Lincoln	NE	68503	LANCASTER

Your 2018 Personal Property Return was received on the 2nd day of AUGUST, 2018.

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 14 %, 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 LANCASTER  
County Assessor's office at 402-441-7463.  
Address or Phone Number County Name

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.