



www.westplainsllc.com

Date: 09/21/2018

Lancaster County Board of Equalization
Lancaster County Assessor/Register of Deeds
555 South 10th Street
Lincoln, NE 68508-2864

Attention: Ms. Jill Cook, Personal Property Department

RE: Penalty and Interest Waiver for: West Plains LLC - PID – P058935

Pursuant to your Notice of Penalty and Interest on Personal Property dated 9/4/18 (Copy attached), West Plains LLC respectfully requests that the penalty and interest for late filing be waived. This property was acquired in 2017. 2018 was the first year we used a consulting firm to file 2018 renditions and there was a communication problem with this account. Thanks for your consideration.

Sincerely,
West Plains, LLC

A handwritten signature in black ink, appearing to read "Arvind Brahmhatt", is written over a horizontal line.

Arvind Brahmhatt
Treasurer



www.westplainsllc.com

September 21, 2018

Nebraska Tax Equalization and Review Commission
PO Box 95108
Lincoln, NE 68509-5108
Attention: Mr. Joseph Thompson, Legal Counsel

RE: Property Tax Appeals: West Plains LLC

Pursuant to your correspondence dated August 31, 2018 (Copy attached) wherein you cite Title 442, Nebraska Administration Code, Chapter 5 indicating "who may sign an appeal when appealing."

By copy of this correspondence, West Plains LLC respectfully requests a hearing on the validity of the appeal.

The appeal was signed by Charles J. Oeler acting as our agent.

Please communicate the date and time for the hearing. Thanks

West Plains LLC

A handwritten signature in black ink, appearing to read "Arvind Brahmbhatt", is written over a horizontal line.

Arvind Brahmbhatt
Treasurer

Notice of Penalty and Interest on Personal Property

| | | | |
|---|--------------------|--------------------------|---------------------------------|
| Name <u>West Plains, LLC PID: P058935</u> | | | |
| Street or Other Mailing Address <u>1080 Eldridge Pkwy Ste 1175</u> | | | |
| City <u>Houston</u> | State <u>TX</u> | Zip Code <u>77077</u> | County Name <u>Lancaster</u> |

Your 2018 Personal Property Return was received on the 4th day of September, 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.

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.

No payment is due at this time. Personal Property tax statements will be mailed by the County Treasurer in December. Those tax payments will become delinquent the following April 1st (1st half) and August 1st (2nd half). Interest will not be charged if you pay the taxes by the delinquency dates.

LANCASTER COUNTY ASSESSOR/REGISTER OF DEEDS
COUNTY-CITY BUILDING LINCOLN, NEBRASKA 68508-2864

PHONE (402) 441-7463
FAX (402) 441-5685

NORMAN H. AGENA
ASSESSOR/REGISTER OF DEEDS

ROB OGDEN
CHIEF FIELD DEPUTY

SCOTT GAINES
CHIEF ADMINISTRATIVE DEPUTY

Notice of Failure to File Personal Property Return

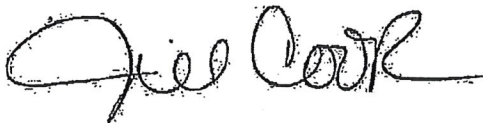
August 22, 2018

West Plains, LLC
1080 Eldridge Parkway Suite 1175
Houston TX 77077

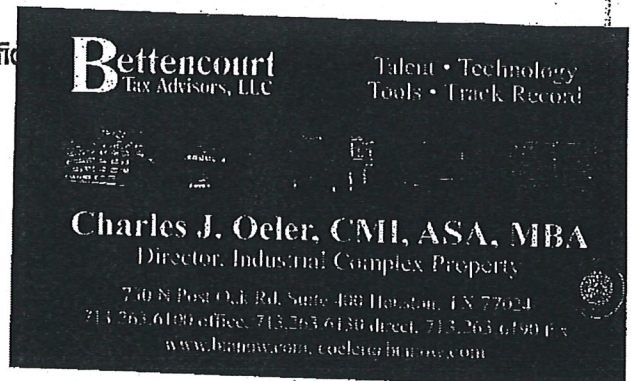
RE: P058935

You are hereby notified that examination and inspection of records by the Lancaster County Assessor's Office indicates that you have not filed a personal property return for tax year 2018. We have enclosed the 2018 return to be filled out and returned as soon as possible. If the return is not filed in our office by September 6, 2018, your federal income tax information may be subject to subpoena pursuant to Nebraska Statute 77-1236. If you have any questions please call me at 402-441-8773.

Thank you,



Lancaster County Assessors/Register of Deeds Office
Personal Property Department



Bettencourt
Tax Advisors, LLC

Talent • Technology
Tools • Track Record

Charles J. Oeler, CML, ASA, MBA
Director, Industrial Complex Property

710 N Post O.L. Rd. Suite 400 Herndon, VA 77024
713.263.6190 office, 713.263.6130 direct, 713.263.6190 fax
www.btamv.com, coeler@btamv.com

LANCASTER COUNTY PERSONAL PROPERTY RETURN

Tax Year: 2018

Run Date: 8/22/2018 11:11:24 AM

Page 1 of 3

PROPERTY ID: P058935

*** TO AVOID MANDATORY PENALTY THIS FORM MUST BE FILED BY MAY 1.



Failure to timely report all personal property on this return will result in a forfeiture of the exemption under the Personal Property Tax Relief Act for the personal property not timely reported on this return.

WEST PLAINS, LLC
1080 ELDRIDGE PKWY
STE 1175
HOUSTON, TX 77077

Class: CI - Commercial/Industrial
Tax Unit Group: 0001

Total Taxable Value Before Exemptions: \$535,744

2800 LEIGHTON AVE
LINCOLN, NE

| Item Name / Description | Year Placed in Service | # of Items | Nebraska Adjusted Basis | Recovery Period | Net Book Depreciation Factor | Net Book Taxable Value | Check If Leased | Lessor | Lessee |
|------------------------------------|------------------------|------------|----------------------------|-----------------|------------------------------|--------------------------|-----------------|--------|--------|
| BUCKET ELEVATOR NO: 1-6000 BU/HR | 2017 | 1 | 50,000 | 7 | 89.29 | 44,645 | | | |
| BUCKET ELEVATOR NO. 2-14,000 BU/HR | 2017 | 1 | 50,000 | 7 | 89.29 | 44,645 | | | |
| BUCKET ELEVATOR NO.3 (SERVICES) | 2017 | 1 | 50,000 | 7 | 89.29 | 44,645 | | | |
| SHANZER GRAIN DRYER (700BPH) | 2017 | 1 | 100,000 | 7 | 89.29 | 89,290 | | | |
| BULK WEIGHER (RAIL) | 2017 | 1 | 50,000 | 7 | 89.29 | 44,645 | | | |
| TOP BELT CONVEYOR | 2017 | 1 | 20,000 25,000 | 7 | 89.29 | 17,878 22,223 | | | |
| BOTTOM BELT CONVEYOR | 2017 | 1 | 20,000 25,000 | 7 | 89.29 | 17,878 22,223 | | | |
| RAIL RECEIVING BELT CONVEYOR | 2017 | 1 | 5,000 | 7 | 89.29 | 4,465 | | | |
| KICE DUST CONTROL SYSTEM TOP | 2017 | 1 | 5,000 | 7 | 89.29 | 4,465 | | | |
| KICE DUST CONTROL SYSTEM BOTTOM | 2017 | 1 | 5,000 | 7 | 89.29 | 4,465 | | | |
| 2 AERATION FANS IN BASEMENT | 2017 | 1 | 2,000 | 7 | 89.29 | 1,786 | | | |
| 1 AERATION FAN ON TOP OF | 2017 | 1 | 1,000 | 7 | 89.29 | 893 | | | |
| RAIL LOADOUT SPOUT | 2017 | 1 | 5,000 | 7 | 89.29 | 4,465 | | | |
| RAIL LOADOUT SAMPLER | 2017 | 1 | 5,000 | 7 | 89.29 | 4,465 | | | |
| 5 DECKS | 2017 | 1 | 500 | 7 | 89.29 | 446 | | | |
| 2 FIRE PROOF SAFES | 2017 | 1 | 200 | 7 | 89.29 | 179 | | | |
| TEMP CABLE READING SYSTEM | 2017 | 1 | 50,000 | 7 | 89.29 | 44,645 | | | |
| TRACKMOBILE TMR | 2017 | 1 | 100,000 115,000 | 7 | 89.29 | 89,290 | | | |
| 60FT TRUCK SCALE (FAIRBANKS) | 2017 | 1 | 50,000 | 7 | 89.29 | 44,645 | | | |
| 1 FAIRBANKS MORSE SCALE | 2017 | 1 | 2,000 | 7 | 89.29 | 1,786 | | | |
| GRAIN PROBE (PNEUMATIC) | 2017 | 1 | 4,300 | 7 | 89.29 | 3,838 | | | |

LANCASTER COUNTY PERSONAL PROPERTY RETURN

Tax Year: 2018

Run Date: 8/22/2018 11:11:24 AM

Page 3 of 3

Under penalties of law, I declare that I have examined this return, including any attached schedules, and to the best of my knowledge and belief, it is correct and complete.

Please complete this return and file with the county assessor's office. Your county assessor may require a copy of your federal depreciation worksheet, if applicable.

Lancaster County Assessor
555 South 10th Street
Lincoln, NE 68508-2864
Phone: 402-441-7463
Fax: 402-441-5685

Signature of Property Owner _____ Print Name _____ Date _____ Phone # _____ e-mail address _____

Charles J. Oeler _____ CHARLES J. OELER 9/4/18 713-263-6130 C@ELER@BTANDWI.COM
Signature of Preparer if other than owner Print Name Date Phone # e-mail address

| For County Assessor's Use Only | |
|--|---|
| Depreciation Worksheet Reviewed _____ Date Initials | PENALTY <input type="checkbox"/> 10% <input type="checkbox"/> 25% |
| Total personal property value exempted under Personal Property Tax Relief Act \$ | Total personal property value exempted under Beginning Farmer Tax Credit Act \$ |

LANCASTER COUNTY CLERK

County-City Building | 555 South 10th Street | Lincoln, NE 68508-2803

402-441-7484 | Fax 402-441-8728

DAN NOLTE
Clerk

October 3, 2018

West Plains, LLC
Attention: Arvind Brahmhatt
1080 Eldridge Parkway, Ste 1175
Houston, TX 77077

RE: P058935

Dear Arvind:

Your appeal of the personal property tax penalty will be placed on the Lancaster County Board of Equalization agenda on Tuesday, October 16, 2018. The Board of Equalization meeting will immediately follow the Board of Commissioners meeting, which begins at 9:00 a.m., in Room 112 of the County-City Building, 555 S. 10th Street, Lincoln.

Your presence is not required; however, you may appear at this time to provide any additional information regarding your request.

If you have any questions regarding the meeting, please contact the County Clerk's Office at 402-441-7484. Questions directly related to the filing penalty may be addressed with the County Assessor's Office at 402-441-7463.

Sincerely,



Monét McCullen
Lancaster County Clerk's Office

cc: Jill Cook, County Assessor/Register of Deeds