

October 4, 2018

Lancaster County Board of Equalization
555 So. 10th Street, Room 108
Lincoln, NE 68508

Re: Bolts & Nuts Corp
4191 S Creek Rd
Chattanooga, TN 37406

Property ID: P058359

Dear Sir or Madam:

This letter is in response to your notice, a copy of which is enclosed. Your notice assesses a 25% penalty for late filing of the 2018 Personal Property Return. We are asking that you remove the penalty for the following reason.

The late filing of the 2018 Personal Property Return was not the fault of the taxpayer, as they depend on us to timely file all their income and property tax returns. We recently had some personnel changes within our firm and the previous manager for this client, Becky Murphy, left in November of 2017. At that time, I took over as the new manager, but unfortunately this filing did not make it onto my list of filings for this client. Since the late filing was in no way the client's fault, I am asking that the late filing penalty be waived. I am now aware of this filing and its due date, and I assure you it will be filed timely in the future. Thank you for your consideration and please let me know if you have any questions.

If you require any further information, please contact me directly at (423) 755-0759.

Sincerely,



Sarah Oakman, CPA
Enclosures

RECEIVED

OCT 15 2018

NORMAN H. AGENA
LANCASTER COUNTY ASSESSOR/
REGISTER OF DEEDS

Notice of Penalty and Interest on Personal Property

Name Bolts & Nuts Corp				P058359	
Street or Other Mailing Address 4191 S Creek RD					
City Chattanooga		State TN		Zip Code 37406	County Name Lancaster

Your 2018 Personal Property Return was received on the 14 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.

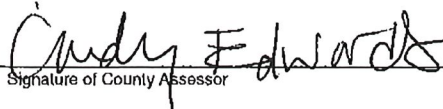
Pursuant to Neb. Rev. Stat. § 77-1233.04, the following penalty has been applied:

- 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.
Address or Phone Number County Name

sign
here


Signature of County Assessor

9/17/18
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.

File with the
County Clerk
(See Instructions)

Property Valuation Protest and Report of County Board of Equalization Action

FORM
422

County Name **LANCASTER**

Name and Mailing Address of Person Filing Protest			Protest Number	Filed _____, 20____
Name BOLTS & NUTS CORP			Protested Valuation 20____	Requested Valuation
Street or Other Mailing Address 4191 S CREEK RD			Land \$	Land \$
City, Town, or Post Office CHATTANOOGA	State TN	Zip Code 37406	Buildings \$	Buildings \$
Property Identification Number P058359	Phone Number (423) 698-1576		Total Land and Buildings \$	Total Land and Buildings \$
Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description 2018 PERSONAL PROPERTY RETURN			Personal Property \$	Personal Property \$
			Reasons for requested valuation change (Attach additional pages if needed.) SEE ATTACHED	

**sign
here**

Sarah Oakman
Signature of Person Filing Protest

10/4/18
Date

County Assessor's Recommendation	Referee's Recommendation (If applicable)

Decision of County Board of Equalization for Assessment Year 20____	
Basis for Action Taken (County Board of Equalization Chairperson)	Land \$
	Buildings \$
	Total Land and Buildings \$
	Personal Property \$

Check One:

The county assessor has certified to the county board of equalization that a copy of that portion of the property record file which substantiates the calculation of the protested value is maintained in the county assessor's office in electronic or paper form. If dissatisfied with the board's decision, this report and the property record file may be used to complete an appeal to the Tax Equalization and Review Commission.

Attached is a copy of that portion of the property record file which substantiates the calculation of the protested value. If dissatisfied with the board's decision, this report and the property record file may be used to complete an appeal to the Tax Equalization and Review Commission.

Signature of County Board of Equalization Chairperson _____

Date _____

County Clerk Certification

Date the Protest was Heard	Date of the Decision	Date Notice of Decision was Mailed to Protestor

The undersigned certifies that a copy of this protest and report of the action of the county board of equalization, which has been accepted by the assessor, has been mailed to the protestor at the above-shown address on _____, 20____.

Signature of County Clerk _____

Date _____