### FREDDY'S FROZEN CUSTARD 1105 BLUESTEM ROAD MCPHERSON, KS 67460



May 17, 2019

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

RE: Freddy's Frozen Custard & Steakburgers, PID: P059369, P059370

Dear Board:

I am writing in response to the attached Notice of Penalty and Interest on Personal Property which we have received for two of our locations in Lancaster County for years 2016-2018. As a new business in Nebraska, we were unaware of the requirement to provide personal property returns when we opened our first two locations in Lincoln in 2016 and 2017. In 2018, we opened three more locations, two in Lancaster County and one in Buffalo County. As soon as we received a letter from Buffalo County notifying us of the requirement to file the Personal Property Returns, we immediately contacted Lancaster County, so that we could be in compliance in Lancaster County as well. We have timely filed all 2019 Personal Property Tax returns.

We have made a good faith effort to comply with the Personal Property Tax reporting requirements, and respectfully, we request an abatement of the late filing penalties in the above-referenced properties. We appreciate your consideration in this matter.

Sincerely yours,

Jodd Waken

Todd Ulsaker Member

Name			
Freddy's Frozen Custard Street or Other Mailing Address	& Steakburgers PID: P059370		
1105 Bluestem Road			
City	State	Zip Code	County Name
McPherson	KS	67460	Lancaster
Your 2016 Perso	nal Property Return was received on th	ne 24th day of April	, 20 <u>19</u> .
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	v. Stat. § 77-1233.04, the following pe	nalty 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			
	ax due on the value added on or after Ju	ly 1 of the year the property was re	equired 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.			
	estions regarding this notice, please ffice at 402-441-7463  Address or Phone Number		inty Name
sign	400 COOK		4-26-19
here Signature of Co	ounty 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.

	Jenoually Charles and Control		
Name			
Freddy's Frozen Custard	& Steakburgers PID: P059370		
Street or Other Mailing Address			
1105 Bluestem Road	State	Zip Code	County Name
McPherson	KS	67460	Lancaster
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	tax due on the value added after May be reported; or	y 1 and on or before June 30 of the	e year the property was
	ax due on the value added on or after.	July 1 of the year the property was a	required to be reported.
If applicable, interestatutory rate of 14	st will be assessed on both the tax an%, until paid. The date of deline	nd the penalty from the date of deliquency is stated on your personal p	
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Freddy's Frozen Custar Street or Other Mailing Address	rd & Steakburgers PID: P059370		
•			
105 Bluestem Road	State	Zip Code	County Name
McPherson	KS	67460	Lancaster
Your <u>2018</u> Pers	sonal Property Return was received on the	24th day of April	, 20 <u>19</u> .
Pursuant to Neb. F May 1 of each yea	Rev. Stat. § 77-1229, the last date for filing	g a personal property return w	rith the county assessor is
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105 Bluestem Road		
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McPherson KS	67460	Lancaster
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If you have any questions regarding this notice, p County Assessor's office at 402-441-7463  Address or Phone Number	lease contact the Lancaster	U-26-19
here Signature of County Assessor		Date

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sign	NO CONTR		4-710-19
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