

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

RECEIVED

MAY 21 2019

**LANCASTER COUNTY
CLERK**

May 17, 2019

County Board of Equalization
555 S. 10th 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,



Todd Ulsaker
Member

Notice of Penalty and Interest on Personal Property

Name Freddy's Frozen Custard & Steakburgers PID: P059370			
Street or Other Mailing Address 1105 Bluestem Road			
City McPherson	State KS	Zip Code 67460	County Name Lancaster

Your 2016 Personal Property Return was received on the 24th day of April, 2019.

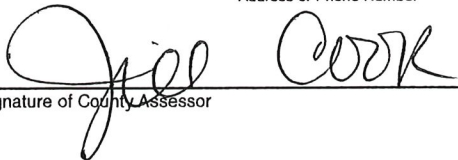
Pursuant to Neb. Rev. Stat. § 77-1229, the last date for filing a personal property return with the county assessor is May 1 of each year.

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.

sign here  Date 4-26-19

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. Interest will not be charged if you pay the taxes by the delinquency dates indicated on the statement you receive from the County Treasurer.

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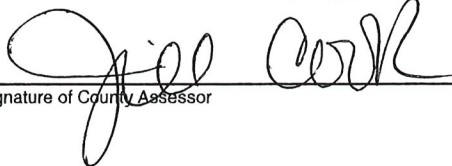
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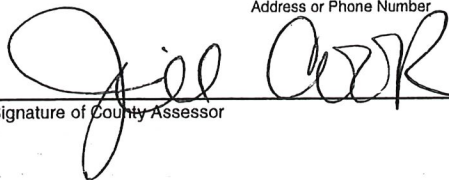
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Address or Phone Number

County Name

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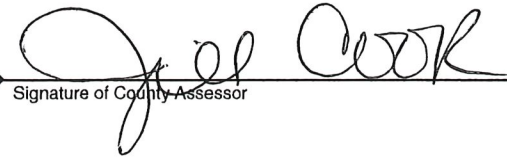
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