

- Attach as many schedules as necessary to your Nebraska Personal Property Return.
- Retain a copy for your records.

For Tax Year

Nebraska Department of Revenue, Property Assessment Division  
96-158-1999 Rev. 12-2013 Supersedes 96-158-1999 Rev. 9-2012

Authorized by Neb. Rev. Stat. § 77-1229

**Table 1—Nebraska Net Book Depreciation Factors**

Year	Recovery Period in Years					
	3	5	7	10	15	20
1	75.00%	85.00%	89.29%	92.50%	95.00%	96.25%
2	37.50	59.50	70.16	78.62	85.50	89.03
3	12.50	41.65	55.13	66.83	76.95	82.35
4	0.00	24.99	42.88	56.81	69.25	76.18
5		8.33	30.63	48.07	62.32	70.46
6		0.00	18.38	39.33	56.09	65.18
7			6.13	30.59	50.19	60.29
8			0.00	21.85	44.29	55.77
9				13.11	38.38	51.31
10				4.37	32.48	46.85
11				0.00	26.57	42.38
12					20.67	37.92
13					14.76	33.46
14					8.86	29.00
15					2.95	24.54
16					0.00	20.08
17						15.62
18						11.15
19						6.69
20						2.23
21						0.00

**Table 2—Recovery Periods**

(Equivalent to the Federal “Modified Accelerated Cost Recovery System” [MACRS])

Part A	Personal Property Used in All Business Activities, Without Regard to the Type of Business	Recovery Period
	Office furniture, fixtures, and equipment (telephones, communication equipment) .....	7
	Information systems, computers and peripheral equipment, calculators, typewriters, adding machines, copiers, duplicating equipment .....	5
	<b>Transportation:</b>	
	Light and heavy general purpose trucks and cars (unlicensed) .....	5
	Trailers and trailer-mounted containers .....	5
	Airplanes and helicopters not used for commercial or contract carrying of passengers or freight .....	5
	Railroad cars and locomotives not owned by railroad transportation companies .....	7
	Water transportation vessels, barges, etc. ....	10
Part B	<b>Other Personal Property Used in the Following Business Activities</b>	
	<b>Agricultural:</b>	
	Agricultural machinery and equipment, including irrigation equipment.....	7
	<b>Cable Television:</b>	
	Subscriber connection and distribution systems .....	7
	Program origination.....	5
	Service and test .....	5
	Microwave systems .....	5
	<b>Construction:</b>	
	Assets used in construction by general building, special trade, heavy and marine construction contractors, operative and investment builders, real estate subdividers and developers, and others except railroads .....	5
	<b>Distributive Trades and Services:</b>	
	Wholesale and retail trades, and personal and professional services .....	5
	<b>Manufacturing:</b>	
	Grain and grain mill products .....	10
	Sugar and sugar products.....	10
	Vegetable oils and vegetable oil products .....	10
	Other food and beverages .....	7
	Yarn, thread, woven products, and nonwoven fabrics .....	7
	Wood products and furniture.....	7

**Table 2 (continued)**

	<b>Recovery Period</b>
<b>Manufacturing (continued):</b>	
Printing, publishing, and allied materials .....	7
Rubber products and finished plastic products .....	7
Leather and leather products .....	7
Glass products .....	7
Stone and clay products .....	7
Primary nonferrous metals .....	7
Foundry, steel mill, and fabricated metal products .....	7
Electrical and nonelectrical machinery and other mechanical products .....	7
Manufacture of motor vehicles .....	7
Manufacture of aerospace products .....	7
Manufacture of athletic, jewelry, and other goods .....	7
Sawmill equipment in permanent sawmills .....	7
Sawmill equipment in temporary facility .....	5
Knitted goods and textured yarns .....	5
Carpets and dyeing, finishing, and packaging of textile products and manufacture of medical and dental supplies .....	5
Apparel and other finished products .....	5
Special tools and devices for food and beverages, rubber products, finished plastic products, glass products, fabricated metal products, and manufacture of motor vehicles .....	3
<b>Miscellaneous:</b>	
Electric utility transmission and distribution plant .....	20
Waste reduction and resource recovery plants .....	7
Furniture and appliances used in rental property .....	7
<b>Oil and Mineral:</b>	
Mining—assets used in mining and quarry (for example, sand, gravel, stone, etc.) .....	7
Exploration for and production of petroleum and natural gas, including gathering pipelines and related storage facilities, compression or pumping equipment .....	7
Drilling onshore oil and gas wells .....	5
<b>Recreation:</b>	
Assets used in provision of entertainment for fee (for example, bowling alleys, billiard and pool halls, theaters, miniature golf courses, etc.) .....	7
Theme and amusement parks .....	7
<b>Telephone Communications and Radio and Television Broadcasting:</b>	
Cable and long-line systems (transmission lines) .....	20
Telephone distribution plant (poles, lines, aerial wires, underground conduits, etc.) .....	15
Telephone central office equipment (central office switching equipment) .....	10
Telephone station equipment .....	7
Computer-based telephone central office switching equipment (function are those of a computer or peripheral equipment used in its capacity as telephone central office equipment) .....	5
Radio and television broadcasting (except transmission towers) .....	5
<b>Telegraph And Satellite Communications:</b>	
Central office control facilities (switching and monitoring signals) .....	10
High-frequency radio and microwave systems (transmitters, receivers, transmission lines, and towers) .....	7
Computerized switching, channeling, and associated equipment .....	7
Satellite ground segment property .....	7
Equipment installed on customer premises .....	7
Support equipment .....	7
Headend .....	7

Once you have completed the Schedule 1, right click and choose "SAVE AS" Save your schedule 1 form to your desktop as "2016 PP Schedule 1 - "Your Organization Name". You can then return to your online application, attach this document and submit your application or email your application and this questionnaire as attachments to [exemptions@douglascounty-ne.gov](mailto:exemptions@douglascounty-ne.gov).