



# Separate Assessment Application for Severed Mineral Interests

NAME AND ADDRESS OF OWNER OF SURFACE ESTATE			NAME AND ADDRESS OF OWNER OF MINERAL INTERESTS		
Name			Name		
Street or Other Mailing Address			Street or Other Mailing Address		
City	State	Zip Code	City	State	Zip Code
County Name					
Legal Description of Surface Estate					

I request that the mineral interests severed from the surface estate described in this application be placed upon the assessment and tax roll as property separate and distinct from the surface estate.

**sign here**  \_\_\_\_\_ Date \_\_\_\_\_  
Signature of Owner of Surface Estate  
or  
**here**  \_\_\_\_\_ Date \_\_\_\_\_  
Signature of Owner of Mineral Interests

**FOR COUNTY ASSESSOR'S USE ONLY**

APPROVED      COMMENTS: \_\_\_\_\_  
 DISAPPROVED      \_\_\_\_\_  
Signature of County Assessor      Date

**ATTACH ATTORNEY'S OPINION OR CERTIFICATE PREPARED BY A LICENSED ABSTRACTOR.**

## INSTRUCTIONS

**WHO MAY FILE.** Any person, corporation, or organization who is the owner of either the surface estate or mineral interest may file a Separate Assessment Application for Severed Mineral Interests, Form 401, to apply for separate assessments. If this form is not filed, the value of the mineral interest will continue to be assessed to the owner of the surface estate.

**WHEN AND WHERE TO FILE.** This Form 401 must be filed with the county assessor on or before January 1 of the year in which the mineral interests are to be listed and assessed separately. All granted separate assessment applications will remain in effect until notification to cease the separate assessment is received by the county assessor. The Form 401 does not need to be filed annually.

**APPEAL PROCEDURES.** If this form is denied by the county assessor, the applicant may appeal to the county board of equalization on or before June 30.

**SIGNATURE.** Either the owner of the surface estate or the owner of the mineral interest may complete and sign this form.

**REQUIRED ATTACHMENT.** The opinion of an attorney or certificate prepared by a licensed abstractor showing proof of ownership of a severed mineral interest and a record of creation of the severed mineral interest must be attached.