

Improvements on Leased Public Land Assessment Application

Name of Owner of the Improvements

Street or Other Mailing Address

City

State

Zip Code

Legal Description and County

Description of the Improvements

I hereby certify that this application is true and correct.

**sign
here**

Signature of the Owner of the Improvements

Date

FOR COUNTY ASSESSOR'S USE ONLY

Date Received _____

COMMENTS: _____

Signature of County Assessor

INSTRUCTIONS

Improvements on leased public land will be listed and taxed as real property to the owner of the improvement.

WHO MUST FILE. Any person, corporation, or organization who is the owner of the improvements on leased public land must file Form 402P. If this form is not filed, the value of the improvements will be assessed to the political subdivision that owns the real property parcel.

WHEN AND WHERE TO FILE. On or before March 1, the owner of improvements must file the Form 402P with the assessor of the county where the improvements are located. The owner of improvements on leased public lands must file and sign an assessment application with the county assessor at the time a change of ownership occurs.

The Form 402P must also be filed whenever any improvement is purchased, constructed, or altered.

SIGNATURE. The Form 402P must be signed by the owner of the improvements.

RETAIN A COPY OF THIS RETURN FOR YOUR RECORDS.