To be Filed
With the County
Assessor

Zip Code
Phone Number
Number
Number
Date
Jse Only
Jse Only
Jse Only

## 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 this 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 this Form 402P with the county 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.

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

Signature. This Form 402P must be signed by the owner of the improvements.

Retain a copy of this return for your records.