



**OFFICE OF THE COUNTY OF TULARE  
ASSESSOR/CLERK-RECORDER**

221 S. Mooney Blvd. • Room 102 E • Visalia, CA 93291

**Tara K. Freitas, CPA**  
Assessor/Clerk-Recorder

Date:

Assessment Number

**STATEMENT OF SEPARATE OWNERSHIP**

Whereas, Section 2188.2 of the Revenue and Taxation Code states that: "Whenever improvements are owned by a person other than the owner of the land on which they are located, the owner of the improvements or the owner of the land may file with the assessor a written statement before the lien date attesting to their separate ownership. In which event the land and improvements shall not be assessed to the same assessee."; Now, therefore, the undersigned owner of the following described land and the owner of the following described improvements, make the following statements and hereby jointly request that said land and improvements be separately assessed for local property assessment and taxation purpose on future assessment rolls.

1. The Assessor's Parcel Number of the LAND: \_\_\_\_\_
2. The owners of the LAND are, and mail all related local tax statements to:  
Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
City/State/Zip: \_\_\_\_\_ Telephone: \_\_\_\_\_
3. The owners of the IMPROVEMENTS are, and mail all related local tax statements to:  
Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
City/State/Zip: \_\_\_\_\_ Telephone: \_\_\_\_\_
4. The description of the Improvements is: (or a detailed list of \_\_\_\_\_ pages is attached)  
\_\_\_\_\_  
\_\_\_\_\_

5. The date that the present owner acquired these improvements was: \_\_\_\_\_  
Attached are copies of any and all Certificates of Ownership, Bills of Sale, Deeds, Assignments, Property Statements or other documents evidencing the separate ownership of these improvement from the ownership of the land on which they are located, and which evidence the date they were acquired. Said attachments consists of \_\_\_\_\_ pages;

6. The date that these improvements were placed on the land was: \_\_\_\_\_  
Attached are copies of any and all Leases, Licenses, Agreements of Sale, Assignments, Property Statements or other documents, which evidence the right of the owner of these improvements to occupy the land not owned, but on which they are located, and which evidence the date they were placed on the land. Said attachments consists of \_\_\_\_\_ pages;

We, the undersigned owners, or if a corporation, the authorized corporate officer thereof, hereby certify that the foregoing information is true and correct to the best of our knowledge and belief:

Land Owner: \_\_\_\_\_ Improvement Owner: \_\_\_\_\_

Date Signed: \_\_\_\_\_ Date Signed: \_\_\_\_\_

If you have any questions concerning this form contact Tulare County Assessor office (559)636-5100.

Very truly yours,

Tara K. Freitas, CPA  
Tulare County Assessor/Clerk-Recorder



Assessor Division  
559-636-5100  
Fax 559-737-4468

Clerk Division  
559-636-5051  
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