



# Sierra County Office of the Assessor

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## Declaration Form for Reporting of Property and Improvements for Valuation Not Currently Taxed

Per Statute, all property that is not currently assessed and is subject to property taxation is to be reported by the owner to the County Assessor by the last day of February in that tax year.

Parcel Number or Legal Description of Property: \_\_\_\_\_

Owner's Name: \_\_\_\_\_

Situs or Address of Property: \_\_\_\_\_

Daytime Phone Number: ( ) \_\_\_\_\_

Improvements (Permanent Structures) on Parcel: \_\_\_\_\_

Cost of the Land: \_\_\_\_\_ Cost of the Improvement: \_\_\_\_\_

**Date and Reason** for Which Property was **Not Previsouly** Subject to Valuation:

**Date and Reason** for Which Property was **Is Now** Subject to Valuation:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

7-38-8. Reporting of property for valuation; penalties for failure to report. (2007) Statute text:

B.(2) property not valued in the 1974 tax year by the county assessor but that becomes subject to valuation by the county assessor in any subsequent tax year shall be reported to the county assessor not later than the last day of February of the tax year in which it becomes subject to valuation, but such property need not be reported for any year subsequent to the year in which initially reported unless required to be reported under Paragraph (3) of this subsection;

B.(3) property once valued by a county assessor in a tax year, but which is not valued for a year subsequent to the year of initial valuation because it is not subject to valuation for that subsequent year by the county assessor, shall be reported to the county assessor not later than the last day of February in a tax year in which it again becomes subject to valuation by the county assessor; and

B.(4) reports required under Paragraphs (2) and (3) of this subsection shall be in a form and contain the information required by rules of the department.

C. Not later than the last day of February of each tax year, every owner of real property who made, or caused to be made, in the preceding calendar year improvements costing more than ten thousand dollars (\$10,000) to that real property shall report to the county assessor the property improved, the improvements made, the cost of the improvements and such other information as the department may require.