



## **INSTRUCTIONS FOR REQUEST TO COMBINE OR SPLIT PARCELS**

### **IMPORTANT INFORMATION FOR OWNER'S REQUESTING PARCEL RECONFIGURATION:**

1. **Homestead Property Splits/Combinations** – Property split from a homestead parcel will result in the split property to be assessed at Just Value. No Save Our Homes 3% assessment limitation (cap) will be applied to the split parcel valuation and the assessment limitation cap on the homestead property will be adjusted accordingly. The new, split parcel assessed at market value will generally result in an increase in taxable value. When combining any parcel with a homesteaded property, the full market value of the non-homestead parcel will be added to the assessed value of the homesteaded parcel for the current year. No Non-homestead assessment limitation (cap) is transferred to the homestead valuation. The new, combined parcel assessed at market value will generally result in an increase in taxable value.
2. **“Illegal” Parcels of Record** - Property owners need to be aware that combining or splitting parcels can produce “illegal” parcels of record that may render a property an unbuildable site or cause complications in regards to zoning requirements. It is the responsibility of the property owner to inquire to the appropriate planning/zoning department the effects of their combination and/or split request.
3. **Completion of Request** - Split/Combination Requests received after the Initial Certification of the current year tax roll (Early October) will be processed for the following year.

## **PROCEDURE FOR COMBINING OR SPLITTING PARCELS**

### Combinations:

1. Only the property owner may request in writing that the properties be combined. Owner must complete the request form and provide contact information.
2. Properties must be in the same ownership name.
3. Properties must be contiguous.
4. Properties must be located in the same tax district (including CRA districts).
5. No delinquent taxes on any of the properties.
6. If outstanding mortgages exist on any of the properties, a letter from the mortgagor acknowledging and allowing the combination must be provided.

### Splitting Property:

1. Only the property owner may request (in writing) that the properties be split. Owner must complete the request form and provide contact information.
2. If outstanding mortgages exist on the property, a letter from the mortgagor acknowledging and allowing the split must be provided.
3. Owner must provide the legal description of all properties after the split or separation. If available, please provide survey.
4. No delinquent taxes on the property.