

## Land Divisions (Splits) & Combinations

For Property Divisions (Splits) and Combinations, the Assessor's Office requires from the property owner the following:

- 1) \$100 Filing Fee for Splits and Combinations                    OR  
   \$25/child parcel (\$300 maximum fee) if 5 or more child parcels are created.
  
- 2) Completely filled out and signed Land Division Application. The form may be filled out by an owner, legal representative, associate, attorney, realtor, etc., BUT must be signed by one of the owners or legal representatives. More documentation and clarification are often necessary such as for the review of new construction sites, new subdivisions, etc.
  
- 3) A legal description of each existing "parent" parcel (or parcels) involved and new legal descriptions of each proposed resulting "child" parcel (or parcels) that will be created. The typical practice, which is strongly recommended and often required for the site review, is that a survey be performed and submitted along with the application. For Zoning/Building review, the survey should include any existing or proposed building locations on the premises, driveways, fences, easements, etc.

\*Note – The new "Child Parcels" created from a property split or combination are recognized and brought on to the tax roll in the year following the request. As "Tax Day" every year is December 31st, whatever the property looked like on that day is how it is assessed for the upcoming year.

For example, if a split is requested on March 18th, 2010, the new parcel numbers will come on to the 2011 tax roll. As of December 31st, 2009 (Tax Day for the 2010 Assessments), the request had not been made yet. As of December 31st 2010 (Tax Day for the 2011 Assessments), the request has been made (back in March in this case) and the parcels will be recognized.

**All tax bill pro-rations are the responsibility of the parties involved in the transfer of the property.**