



County of Santa Cruz

SHERI THOMAS, ASSESSOR

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Lori Fleet

Chief Deputy-Valuation

Claudia Cunha

Chief Deputy-Administration

OWNER INITIATED COMBINATION REQUEST FORM

A combination merges two or more assessor parcels into one property tax bill for property tax assessment purposes only. It does not imply legal lot status nor does it constitute legal lot approval by a planning authority. However, combination of parcels into one Assessor's parcel may also result in one parcel for future land use and planning purposes. This may have serious consequences for future use or development of your property. You are advised to contact your attorney and the local Planning Department to ascertain the effect, if any, of combining the parcels listed on this form into one Assessor's parcel.

Without exception, **all** of the following conditions must be met:

1. A one-time fee of \$135 must be paid to the Assessor's office.
2. The request to combine parcels for property tax purposes is made by the property owner or legally authorized agent.
3. Taxes are current on all parcels; no delinquent taxes are due at the time the combination is processed.
4. The recorded ownership of all parcels **must** be exactly the same.
(Bob & Mary Smith CP is not the same as Bob & Mary Smith Trustees.)
5. All parcels **must** be in the same Tax Rate Area (TRA); unless the size of the parcel to be combined or moved across existing TRA boundaries is less than 45,000 square feet (if used for a single family residence) or less than \$50,000 in value (R&T Code 606 (b) (c)).
6. All parcels must be contiguous (directly adjoining each other and not separated by a roadway).
7. Parcels cannot be combined if one is under a land conservation contract (such as open space or Williamson Act) and the other is not.
8. Applications for the following fiscal year must be submitted by December 31st. APNs for the new parcels will become active the following fiscal year, which starts July 1.

I have read the above conditions and have verified the following conditions have been met.

- ☐ Fee of \$135 accompanies this request. Checks should be made payable to County of Santa Cruz.
- ☐ All taxes are current. I understand that this combination will not be completed if taxes are delinquent at the time it is worked.
- ☐ The recorded ownership of all parcels is exactly the same.
- ☐ All parcels are located in the same Tax Rate Area. Or,
 - ☐ All parcels are NOT in the same Tax Rate Area, but meet the conditions listed above.

I request that the following assessor parcels be combined for the next property tax year:

1. _____ 2. _____ 3. _____
4. _____ 5. _____ 6. _____

Signature (all owners on title must sign)

*For corporations, an officer of the corporation must sign.

Date

Owner Contact Information

Comments

Name: _____

Phone: _____

Email: _____

Mailing Address: _____
