Assessor’s Parcel Combination Request

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.

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

1. Only the property owner or legally authorized agent can request to have a parcel combined for property tax purposes.
2. Taxes are current on all parcels; no delinquent taxes are due.
3. The recorded ownership of all parcels must be exactly the same.
4. 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 or less than $50,000 in value (R&T Code 606 (b) (c)).
5. All parcels must be contiguous (directly adjoining each other and not separated by a roadway).
6. Parcels are not subject to a Williamson Act land conservation agreement.
7. Requests must be received by May 1 to ensure timely processing for the next property tax year.

Please complete this form and return to: Sacramento County Assessor, Attn: Mapping Section, 3701 Power Inn Road, Suite 3000, Sacramento, CA 95826 or ASR-Mapping@saccounty.net.

I have read the above conditions and believe that all of them have been met. I request, therefore, that the following assessor parcels be combined for the next property tax year:

1. __________________________ 2. __________________________ 3. __________________________
4. __________________________ 5. __________________________ 6. __________________________

_____________________________________________ ________________________________
Date                                               Signature

Owner/Agent’s Name (please print)                  Phone (daytime)
______________________________________________________________________________
Notification Address

_____________________________________________ ________________________________
City   State  Zip      E-mail

______________________________________________________________________________

NOTIFICATION OF COMBINATION:  APPROVED □ OR DENIED □

NEW APN: __________________________ AS OF TAX YEAR: __________________________

COMPLETION DATE: __________________________ BY: __________________________

TAXPAYER NOTIFIED VIA: LETTER □ PHONE □ EMAIL □ ON DATE: __________________________

Comments: