



OFFICE OF THE COUNTY CLERK-RECORDER-ASSESSOR

Assessor Division

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Clerk-Recorder-Assessor

VOLUNTARY COMBINATION CONSIDERATIONS

- Assessment parcels must be contiguous. We are unable to combine across roads, alleys, etc.
- Assessment parcels must be held in exactly the same ownership.
- Parcels must be in the same Tax Rate Area (TRA), except as stated in Revenue and Taxation Code 606(b) & (c). Either **(b)** OR **(c)** must be met to allow combinations across Tax Rate Area lines.
- Parcels with unpaid and/or delinquent taxes may delay this process. Please check with the Tax Collector's office regarding payment of taxes.
- Once parcels are combined, it may be difficult to split the parcel in the future. Please contact the Planning Department for your jurisdiction for questions related to this.
- There is no statutory requirement for the Assessor to complete Voluntary Combinations. They are done as an accommodation to the property owner. Some combinations may not be able to be completed for administrative reasons.
- Voluntary Combinations are not recorded.
- Voluntary Combinations received at the Public Counter, or postmarked, after May 1st will not be processed until the following Tax Roll.
- If your application is **denied**, your payment will be returned along with the reason for the denial.
- If your application is **approved**, you will receive a letter confirming the new assessment parcel numbers. This typically takes several months. Please contact our office for status.