

NOTICE OF POLICY FOR LOT COMBINATIONS FOR GENERAL ASSESSMENTS/TAX PURPOSES

**PLEASE NOTE THAT THESE POLICIES ARE FOR ASSESSMENT PURPOSES ONLY.
IF A PROPERTY OWNER COMBINES PROPERTIES, THERE MAY BE ZONING, PLANNING,
SEWAGE OR OTHER ISSUES WHICH YOU NEED TO ADDRESS WITH THE MUNICIPALITY IN
WHICH THE PROPERTY IS LOCATED. YOU MUST CONSIDER
THOSE ISSUES PRIOR TO COMBINING PARCELS FOR ASSESSMENT PURPOSES.**

Combining Contiguous Parcels (from multiple deeds) into a Single Deed (having multiple tracts) to Reduce Assessment:

The method adopted to assign **market value** to a property includes apportioning a “**site**” value to each individually deeded lot. Owners of contiguous lands held in separate deeds may elect to permanently combine these parcels into one single tract to avoid multiple site assessments.

In order to combine parcels **permanently** for assessment/tax purposes, we will require the recording of a deed, which shall contain language explicitly stating the intention of Grantor and Grantee to surrender the right to sell the tracts individually. The deed should contain language similar to the following:

By this conveyance Grantor and Grantee, being the same party, intend that Tract No. 1 and Tract No. 2 herein described shall constitute a single lot and shall for all purposes be joined and treated as a single property. It is the further intention of Grantor and Grantee that neither tract may be conveyed individually and that Grantor and Grantee relinquishes any right to do so in the future, intending for all intents and purposes that the tracts shall hereafter be merged and shall constitute a single property.

When our office has received a recorded deed as indicated, we will process the change. The landowner should then receive a Notice indicating the change in assessment. If you have questions concerning this Policy, please contact our Office at (717) 299-8381.

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