



Request for Parcel Combine

NOTE: Prior legal approval for parcel combinations from the appropriate zoning, planning or community development agency of your jurisdiction is STRONGLY ENCOURAGED. The Citrus County Property Appraiser does not issue determinations regarding the legality of parcel combinations and will not advise owners on such matters.

List AltKey's (AK's) to be Combined:

1.	2.
3.	4.
5.	6.
7.	8.

IMPORTANT NOTICE: Please check all boxes indicating that you have read and understand the aforementioned and availed yourself of the opportunity to ask questions, seek clarification, or obtain additional information.

I / we understand that pursuant to *Florida Statute 197.192* the property appraiser's office will not combine parcels until all taxes currently payable, due or delinquent have been paid in full to the Tax Collector.

I / we understand that a parcel combination by the Property Appraiser is for *ad valorem taxation purposes only* and **does not** imply the legality of the land combination being requested, the legality for such parcel to be conveyed via land title nor the suitability for such parcel to be developed. Further action, such as but not limited to the recording of a *Unity of Title* document, may be required by your jurisdictional permitting / zoning / land development agency. We recommend that you contact the appropriate jurisdiction for questions concerning property development.

I / we understand pursuant to *Florida Statutes 193.155(4)(a), 193.1554(7) and 193.1555(7)* that combining parcels may affect the market and / or assessed value of the subject parcels and may increase the taxes by affecting the existing capped values. If at any time in the future you choose to reverse the process, the assessment limitation "cap" **will not** be restored to its former level.

I / we attest that the parcels being requested to be combined are titled in **exactly the same names** and are in the same **type of ownership**. (Tenants in Common, Life Estate, Joint Tenants with Rights of Survivorship, etc.).

I / we understand that the parcels **must** be contiguous by either sharing a common line or corner and are within the same jurisdiction.

I / we understand that if there is an existing mortgage on one or more of the parcels being combined, that it is the property owner's responsibility to contact the mortgage company and request permission / advise them of the change. This is important if you are paying your tax bill via escrow. Combined parcels will result in a higher tax bill being submitted due to consolidating two or more bills. If you combine a mortgaged parcel with a non-mortgaged parcel it can create significant issues in the case of foreclosure. **I / we have attached an approval letter from our mortgage company.**

I / we understand that if one or more parcels are being paid on the installment plan, at the time of the combine, the plan will discontinue and I / we **must reapply for the following year** with the Tax Collector.

PROPERTY APPRAISER TO BE HELD HARMLESS:

It is the responsibility of the owner(s) to ensure that any and all prior or current tax amounts on any parcel(s) being combined are paid in full to the Tax Collector. The Property Appraiser is not responsible for any delinquent taxes. Penalties, or interest that could occur and accrue due to negligence on the part of the property owner when requesting a parcel(s) combine. Furthermore, if the property is encumbered by a mortgage, it is the owner's responsibility to seek prior approval from the mortgage company for any change to the property involving a combine.

The combine process does not hinder business matters such as building permitting, real estate closing or listings.

By signing below the owner acknowledges they have read and understand the aforementioned and availed themselves of the opportunity to ask any questions, seek clarification or obtain additional information prior to the initiation of this combine request.

Owner(s):

Printed Name: _____

Signature: _____

Date: _____

Email: _____

Phone: _____

Printed Name: _____

Signature: _____

Date: _____

Email: _____

Phone: _____

OFFICE USE ONLY

The Citrus County Property Appraiser's office reserves the right to "grant" a portion or all of the requested combined parcels.

Approved / Denied by: _____ Date: _____

This combine is being processed for the _____ tax roll.

New AltKey: _____

Completed by: _____

Date: _____

Retired AltKey's:

1.	2.
3.	4.
5.	6.
7.	8.

NOTES:
