



Request for Parcel Split

NOTE: Prior legal approval for parcel split 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 splits and will not advise owners on such matters.

AltKey (AK) to be Split (Parent Parcel): _____

How many parcels will the parent parcel be split into? _____

(NOTE: You must attach a legal description for each "new" parcel that is being created for assessment purposes.)

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 have attached copies of the legal descriptions for each new parcel being created for assessments purposes.

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

I / we understand that a parcel split 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 splitting a parcel 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 understand that if parent parcel is being paid on the installment plan, at the time of the split, 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 split 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) split. 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 split.

The split 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 split 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 split parcels.

Approved / Denied by: _____ Date: _____

This split is being processed for the _____ tax roll.

New AltKey's:

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

Retired AltKey: _____

Completed by: _____

Date: _____

NOTES:
