



Jefferson County  
Office Of The Property Appraiser  

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Angela Gray, Property Appraiser

## **General Instructions for Requesting Parcel Split or Combination**

**NOTE:** Prior legal approval for parcel splits from the appropriate planning department jurisdiction is **required**. JCPA does not issue determinations regarding the legality of splits and will not advise owners on such matters.

- List all current parcel number(s) under the column titled Parent Parcel Number(s)
- For parcel splits, a survey, sketch, or legal description clearly defining the new property boundary **MUST** be submitted. **JCPA will not create or draft property descriptions**.
- For parcel combinations, a survey, sketch, legal description is **not required**. However, copies of surveys are always beneficial and appreciated. If a property crosses a section line, we cannot combine the parcel.
- **NOTE:** For combinations, parcels must be titled in the same name(s), must be in the same jurisdictional boundary (city limits), and in most cases must be contiguous.
- Sign and date the form. **NOTE:** Forms must be signed by the current owner or the owner's designated representative. Forms signed by prospective buyers **will not** be processed.
- Either fax or mail information to JCPA. You may also schedule an appointment to meet with a mapping department staff member by calling 850-997-3356.
- JCPA will review, pre-issue new parcel number(s), sign, and return the form via fax or mail as quickly as possible.
- Use the fully executed form to provide information for permitting, closings, etc.

Please allow 2 – 6 weeks (depending on time of year and coordination with the tax roll cycle) for processing of the request.





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## IMPORTANT NOTICE

Pursuant to Florida Statute 197.192 the property appraiser's office **will not split or combine parcels until all taxes due or delinquent have been paid to the Tax Collector**. It should also be noted that a parcel split / combination by the Property Appraiser is for taxation purposes only and does not imply legality of the land division being requested, the legality for such parcel to be conveyed via land title, nor the suitability for such parcel to be developed. Contact the appropriate planning department for questions concerning property development.

### **HOMESTEAD PROPERTIES CURRENTLY AFFECTED BY AMENDMENT 10, SAVE OUR HOMES:**

The land division (split) of a homestead property will result in the removal of the Save Our Homes 3% assessment limitation (cap) from the newly created (split-out) parcel. The new (split-out) parcel will be assessed at market value generally resulting in an increase in taxable value. If at a future date the property owner desires to re-combine the property, the new (split-out) parcel will be combined back with the homestead parcel at its current market value. The Save Our Homes cap **will not** be restored to its former level. When combining any parcel with a homesteaded parcel, the full market value of the non-homesteaded parcel will be added to the assessed value of the homesteaded parcel for the current tax roll. In subsequent tax years, that value shall be protected by the Save Our Homes assessment cap.

### **NON-HOMESTEAD PROPERTIES AFFECTED BY AMENDMENT 1, ASSESSMENT LIMITATION:**

Per Florida Statute 193.1554(7) and 193.1555(7) the land division (split) or combination of non-homestead property will result in the removal of the 10% assessment limitation (cap) and the assessment of the parcel(s) at full market value in the following tax year.

### **PROPERTY APPRAISER TO BE HELD HARMLESS:**

It is the responsibility of the owner to ensure that any and all prior or currently due tax amounts on any parcels being split or aggregated with any other parcels are paid in full to the Tax Collector. This agency 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, the owner's representatives, or other parties when requesting parcel splits or combinations. 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 changes to the property involving a split or combination.

By signing below, whether by the owner or the owner's representative, 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 this action being requested.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
*Owner or Owner's Representative*

Print Name: \_\_\_\_\_

Phone: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
*Planning Dept.*

**This split/combination will be effective for the 2010 tax year.**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
*Jefferson County Property Appraiser's Office*