



Sacramento County
Office of the Assessor
 Christina Wynn, Assessor
 Jarret Stedifor, Assistant Assessor

Mapping Section
 3636 American River Drive, Suite 200
 Sacramento, CA 95864-5952
<https://assessor.saccounty.gov>
 (916) 876-6745

Assessor's Parcel Combination Request

A combination merges two or more assessor parcels into one property tax bill for property tax assessment purposes only. It does not imply legal lot status nor does it constitute legal lot approval by a planning authority.

Without exception, **all** of the following conditions must be met:

1. Only the property owner or legally authorized agent can request to have a parcel combined for property tax purposes.
2. Taxes are current on all parcels; no delinquent taxes are due.
3. The recorded ownership of all parcels **must** be exactly the same.
4. All parcels **must** be in the same Tax Rate Area (TRA); unless the size of the parcel to be combined or moved across existing TRA boundaries is less than 45,000 square feet **or** less than \$50,000 in value (R&T Code 606 (b) (c)).
5. All parcels **must** be contiguous (directly adjoining each other and not separated by a roadway).
6. Parcels are not subject to a Williamson Act land conservation agreement.
7. Requests must be received by May 1 to ensure timely processing for the next property tax year.

Please complete this form and return to: **Sacramento County Assessor, Attn: Mapping Section, 3636 American River Drive, Suite 200 Sacramento, CA 95864-5952 or ASR-Mapping@saccounty.gov.**

I have read the above conditions and believe that all of them have been met. I request, therefore, that the following assessor parcels be combined for the next property tax year:

1. _____ 2. _____ 3. _____
 4. _____ 5. _____ 6. _____

NOTIFICATION OF COMBINATION: APPROVED <input type="checkbox"/> OR DENIED <input type="checkbox"/>	
NEW APN: _____	AS OF TAX YEAR: _____
COMPLETION DATE: _____	BY: _____
TAXPAYER NOTIFIED VIA: LETTER <input type="checkbox"/> PHONE <input type="checkbox"/> EMAIL <input type="checkbox"/> ON DATE: _____	
Comments:	