

POLICY FOR COMBINING PARCELS FOR TAX PURPOSES

The [Newton County Auditor's Office](#), which is responsible for keeping the real property tax records for Newton County, acknowledges that property owners may desire to combine their parcels for tax purposes. Any owner wishing to do so must complete the forms that are available from the Auditor's Office.

In order for any request to be granted, all the following must be true:

1. The parcels to be combined must touch each other and cannot be separated by another parcel or public right-of-way.
2. Title to the parcels must have been obtained on the same deed and, therefore, be held in exactly the same name.
3. The parcels cannot cross section boundaries.
4. All parcels must be in the same taxing unit.
5. To combine parcels described by metes and bounds, the petitioner must have a boundary survey describing the property as one parcel recorded by deed.
6. Lots in subdivisions must be located in the same recorded section and block locator of the subdivision and titles recorded on the same deed.
7. Subdivision lots cannot be combined with parcels described by metes and bounds.

The Owner Should Understand the Following:

1. Filing a request does not guarantee that the parcel will be combined.
2. Because of the time between assessment date and the time tax bills are sent, you may receive tax billing for the separate parcels after you fill out this request.
3. The combining of parcels does not necessarily affect the value that will be placed on your property for tax purposes.
4. The policy is subject to change at the Auditor's discretion.
5. There is a fee of \$25.00 to combine parcels.

REQUEST TO COMBINE PARCELS FOR TAX PURPOSES

Name(s) as they appear on deed:

Parcel Numbers:

This request is made pursuant and subject to the Policy for Combining Parcels for Tax Purposes which has been received by me.

Signature of one Owner: _____

Address: _____

Phone Number: _____