VOLUSIA COUNTY PROPERTY APPRAISER
LARRY BARTLETT, JD, CFA
WE VALUE VOLUSIA

SPLIT/COMBINE/RECONFIGURATION REQUIREMENTS

PARCEL RECONFIGURATION OR SPLITS:

- A letter from your local governing authority approving the reconfiguration or split of the parcel(s) is **required**.
- A parcel reconfiguration or split by the Volusia County Property Appraiser (VCPA) is for **ad valorem taxation purposes only.**
- Pursuant to *Florida Statute 197.192,* the VCPA will not process a parcel reconfiguration or split of parcels until **all taxes due or delinquent have been paid** to the Volusia County Revenue Division.
- During the final tax roll preparation which begins September 1st each year, we will continue to accept requests for parcel reconfigurations or splits. However, they will not be processed in our system until after the current year taxes have been paid.
- All new parcels being reconfigured or split must have the new parcels' legal description(s) recorded in the Public Records of Volusia County, Florida. Affidavits are commonly used.
- Only the property owner may request in writing that the parcel(s) be reconfigured or split. Forms signed by prospective buyers will not be processed.
- **Homestead** property with the Save our Homes 3% assessment limitation will be adjusted accordingly for the current year. In the year following the split, the split (new) parcel will be assessed at Just Value unless a Contiguous Homestead application is accepted. **The new split parcel assessed at market (just) value will generally result in an increase in taxable value.**
- **Non-Homestead** property with the 10% assessment limitation will be adjusted accordingly for the current year. In the year following the split, the split (new) parcel will be assessed at Just Value. **The new, split parcel assessed at market (just) value will generally result in an increase in taxable value.**

PARCEL COMBINATIONS:

- A letter from your local governing authority approving the combination of parcels is **required**.
- Parcels combined by the Volusia County Property Appraiser (VCPA) are for **ad valorem taxation purposes only.**
- Pursuant to *Florida Statute 197.192,* the VCPA will not process parcel combinations until **all taxes due or delinquent have been paid** to the Volusia County Revenue Division.
- During the final tax roll preparation which begins September 1st each year, we will continue to accept requests for parcel combinations. However, they will not be processed in our system until after the current year taxes have been paid.
- Parcels must be titled in the same name(s), in the same jurisdictional boundary (city limits), and must be contiguous.

- Only the property owner may request in writing that the properties be combined. Forms signed by prospective buyers will not be processed.
- When combining any (**homestead**-*without a Contiguous Homestead application on file* and/or **non-homestead**) parcels, the full market (just) value of the combined parcel(s) will be added to the assessed value of the existing parcel for the current year. **No assessment limitations (caps) are transferred.**

PROCEDURE FOR SUBMITTING PAPERWORK:

- List all current Alternate Key and/or Parcel Number(s) under the column titled 'List Alternate Key(s) or Parcel Number(s)' shown on the following page.
- Sign and date the form. Please provide your contact information in case we need to reach you.
- Submit the completed form, approval letter from your local jurisdiction, and any other requested documentation by mail, fax or Email to the VCPA.

Mail to: Volusia County Property Appraiser's office
Attn: Kenny Ruegger
123 W. Indiana Ave., Room 102
DeLand, FL. 32720
Fax to: 386-740-5179
Email to: KRuegger@volusia.gov

FREQUENTLY ASKED QUESTIONS:

- *Why do I need approval by the local governing authority?*
  Planning and Zoning agencies have a master plan adopted by the local government to determine the size or configuration allowed for parcels in your area. Not meeting with planning and zoning requirements might harm the future use of your parcel(s).
- *Do I need a parcel number for my real estate closing?*
  No. Parcel numbers are not a requirement.
- *Do I need a parcel number to apply for a building permit?*
  Each municipality issues building permits. If all the requirements are completed and it is prior to Sept. 1st, the VCPA can issue a parcel number(s). We cannot issue parcel number(s) between Sept. 1st and Nov. 1st. Once you satisfy the tax bill issued on Nov. 1st and all other requirements, we will be able to process your request and issue new parcel number(s).
- *Why do we need to record proposed legal descriptions?*
  To accurately assess and depict the correct configuration of the parcel(s), the VCPA needs a complete and accurate description of the new parcel(s) so they can be located and identified. By referencing the Official Book and Page of the public records noted on the property record card, you may view the actual document used to determine size, shape and location of the new parcel(s).
- *After I get approval, must I have the parcel split or reconfigured if it is for future development?*
  No. If you are creating parcels for future development or investment, you may leave the parcel in the same configuration until you are ready to proceed with a sale or development. If, however, the municipality requires you to proceed, it is best to adhere to the requirements of that governing body.

For questions, please contact our DeLand office located at 123 W. Indiana Ave, Room 102
Phone (386) 822-5720

REQUEST FOR PARCEL SPLIT OR COMBINATION

SECTION 1: TO BE COMPLETED BY THE PROPERTY OWNER

Is this request to:

- ❑ Split Property (new legal descriptions must be recorded in Clerk records)
- ❑ Combine Property (parcels must be contiguous and used for same purpose)

LIST ALTERNATE KEY(s) or PARCEL NUMBER(s) *Ex: Alt Key: 1234567 Parcel: 8104-00-00-9999*		
NOTES:		

Please check all boxes to indicate that you have read and understand the aforementioned.

❑ I/We understand that pursuant to *Florida Statute 197.192,* the VCPA will not split, reconfigure or combine parcel(s) until **all taxes due or delinquent have been paid** to the Volusia County Revenue Division.

❑ I/We understand that a parcel reconfiguration, split or combination by the VCPA is for **ad valorem taxation purposes only.**

❑ I/We understand that splitting, reconfiguring or combining parcels may affect the assessed value of the subject parcel(s) and may increase taxes by affecting existing capped values. If at a future date I/we choose to reverse the process, the "cap" **will not** be restored to its former level.

VOLUSIA COUNTY 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 Volusia County Revenue Division. 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 parcel splits, reconfigurations 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, reconfiguration or combination.

By signing below, you acknowledge to have read and understand the aforementioned and have availed yourself of the opportunity to ask any questions, seek clarification, or obtain additional information prior to the initiation of this action.

Signature: _____ Date: _____

Print Name: _____ Phone: _____

E-mail Address: _____ Fax: _____

Mailing Address: _____

SECTION 2: TO BE COMPLETED BY THE VOLUSIA COUNTY PROPERTY APPRAISER'S OFFICE

- Are all property taxes paid (current and delinquent)? ❑ Yes ❑ No
- Is letter of approval from local jurisdiction attached? ❑ Yes ❑ No

Splits Only

- Are all new legal descriptions recorded in Official Records? ❑ Yes ❑ No
- If Homestead, has Contiguous Application been completed? ❑ Yes ❑ No

Combinations Only

- Is Title (Ownership) the same for all parcels? ❑ Yes ❑ No
- Is Taxing District the same for all parcels? ❑ Yes ❑ No
- Are all parcels contiguous? ❑ Yes ❑ No
- If Homestead, is there a Contiguous Application on file? ❑ Yes ❑ No

Volusia County Property Appraiser's Office

Deputy Signature: _____Date: _____

This parcel split/combination request will be effective for the 20_____ tax year/tax roll.

New/Changed Alternate Key or Parcel Number(s)		
NOTES:		