



Gregory S. Brown II, CFA

Santa Rosa County Property Appraiser



General Instructions for Combination and Split Requests

The Santa Rosa County Property Appraiser's Office does not issue determinations regarding the legality or the usability of combination or split requests and will not advise owners on such matters.

Prior approval from Development Services is highly recommended. They can be contacted at 850-981-7000.

The Property Appraiser's Office strives to maintain excellence in customer service satisfaction. In an effort to prevent adverse effects that can occur once a Combination or Split Request is processed, all applicants should review the following requirements prior to submitting such a request.

- **All taxes must be current pursuant to Florida Statute 197.192.**
- **Split Requests** require you to submit a survey or legal description which clearly defines the new property boundaries at the time of the request. **This office will not create or draft property descriptions.**
- **Combination Requests** do not require a survey, sketch or legal description. However, such documents are always beneficial and appreciated.
- **Combination Requests must meet the following criteria:**
 - All parcels must be titled in the same name(s) as of January 1st of the requesting year.
 - All parcels must be contiguous and lie in the same jurisdictional boundary, i.e., city or county limits, section.
 - The first year in which the legal descriptions are "combined" shall constitute the base year for the new lands, buildings and extra features added and any cap protection from prior years will reset at full market value.
- This office may request a **Homestead Affidavit** be filed if the parcel(s) has two or more dwellings/living units. Our office reserves the right to inspect and investigate the premises to confirm its status.
- Forms must be signed by the current owner(s). Forms signed by "prospective buyers" will not be processed.
- Completed forms and attachments may be returned to either the North or South Service Center Office. You may schedule an appointment with our GIS department by calling 850-983-1880.

The processing time should not hinder the sale of a parcel. This office will review and issue a new parcel number(s) as quickly as possible. Questions regarding applications submitted to this office should be directed to the Property Appraiser's GIS department. Property owner(s) should contact any lenders or mortgagees to verify the request is permitted by the lien holder.

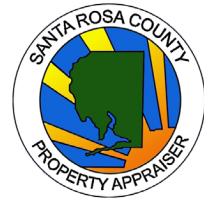
MAIN OFFICE
6495 Caroline Street, Suite K
Milton, Florida 32570
(850) 983-1880

SOUTH SERVICE CENTER
5841 Gulf Breeze Pkwy Suite A
Gulf Breeze, Florida 32563
(850) 983-1880



Gregory S. Brown II, CFA

Santa Rosa County Property Appraiser



IMPORTANT NOTICES

- **Pursuant to Florida Statute 197.192, the Property Appraiser's Office will not split or combine parcels until all taxes due have been paid to the Tax Collector's Office.** This agency is not responsible for any delinquent taxes, penalties, interest or fees which can occur and accrue due to negligence on the part of the property owner(s) or other interested parties involved with the said request.
- **Combining or splitting property may result in an increase in your taxes due to the removal of the assessment limitations under Florida Statute 193.155 or 193.1555, respectively (the "capped value").**
- **A reversal of the Combination or Split will not restore the capped value lost due to the combination or split.**
- Combining additional lands to a parcel that is currently benefiting from a homestead or an institutional exemption will not necessarily decrease parcel value. The existing "cap" will remain on the parcel with the original exemption. According to Florida Statutes, the existing "cap" for the newly added parcel(s) will reset at full market value.
- If the property is encumbered by a mortgage or lien, it is the owner's responsibility to seek approval from the mortgagee or lien holder **prior** to submitting any changes to the property involving a split or combination request.
- A Combination or Split request processed by the Property Appraiser's Office is for taxing purposes only and does not imply legality of the land change being requested, nor the legality for such parcel(s) to be conveyed via land title, nor the suitability for such parcel(s) to be developed. Applicants should contact Development Services for questions concerning current and future property development regulations at 850-981-7000.
- Parcels currently receiving an AG (Agricultural) Classification, subject to this request, will be reviewed to ensure the property still meets the classification guidelines.



Gregory S. Brown II, CFA

Santa Rosa County Property Appraiser



Parcel Split or Combination Request Form

Owner Name(s): _____

Address: _____

Email: _____ Phone: _____

Combination Request

- List all current parcel number(s) under the column titled Parcel Number.

<u>Parcel Status</u>	<u>Exemption</u>	<u>Exempt Type</u>	<u>Parcel Number</u>
<input type="radio"/> Vacant <input type="radio"/> Improved	Yes / No	_____	_____
<input type="radio"/> Vacant <input type="radio"/> Improved	Yes / No	_____	_____
<input type="radio"/> Vacant <input type="radio"/> Improved	Yes / No	_____	_____

Split-Out Request

<u>Parcel Status</u>	<u>Survey/Legal</u>	<u>Parent Parcel Number</u>
	<u>Description Included</u>	
<input type="radio"/> Vacant <input type="radio"/> Improved	Yes / No	_____

Additional Questions?

Are all tax payments current on all parcels? Yes No

Are any parcels encumbered by a mortgage or lien? Yes No

Are any parcels classified as agriculture or other classified use? Yes No

Effective for Roll Year: _____ Received by: _____ Date: _____

