

MEMORANDUM

To: Pat Hohl, Township Supervisor
From: Holly Cozza, Assessor
Date: March 18, 2024
Subject: Change in Property Splits and Combinations Procedures

Attached, is the proposed change to the Property Splits and Combinations Procedures. The revision pertains specifically to parcels in a SAD that have not been combined prior to the creation of the SAD. The change is to include the following:

Any property owner who wishes to combine parcel(s) located in a Special Assessment District must be combined prior to the first Public Hearing. If approved, the amount of the special assessment will be applied to the primary parcel for the current year and then transferred over to the newly created parcel(s) the following year.

The reason the policy was changed, making all new parcels active in the following year, versus mid year, was for better administration of the department(s) and alleviates many issues discovered in balancing assessment and tax rolls. Furthermore, this process would be similar to the vast majority of other jurisdictions within the County.

APPLYING FOR A SPLIT/COMBINATION

To apply for a split or combination you will need:

1. A completed request form and application from the Zoning Department
2. The correct parcel numbers involved.
3. The signatures of all persons who own properties involved in the split/combination.
4. The correct mailing address(es) of all concerned parties.
5. Legal descriptions for all parcels involved. The legal descriptions must describe the parcels created, without exceptions.
6. Proof that all taxes are paid on parcels involved in the split or combination. If the Treasurer's office has committed the next tax cycle to the county, those taxes will also be required to be paid before the new parcel identification numbers are released.
7. If your parcel(s) is/are located in a special assessment district and you are applying after September 1 of the year, you will be required to pay the December tax special assessment on the number of parcels that appeared on the March assessment roll for the current year. The following December tax bill will reflect the correct special assessment.
9. Please be aware if you are applying for a split/combination in the months of February and/or March the newly created parcel(s) will be effective on the following years assessment and tax roll. The parcel(s) are approved, but not reflected on the current year's assessment or tax roll.
10. Any property owner who wishes to combine parcel(s) located in a Special Assessment District must be combined prior to the first Public Hearing. If approved, the amount of the special assessment will be applied to the primary parcel for the current year and then transferred over to the newly created parcel(s) the following year
11. We do not guarantee parcels are buildable.
12. You may want to inform your mortgage company that you are making a change to a mortgaged parcel, if that is the case.
14. Your request will be reviewed by the Zoning Department, Treasurer, Utilities Coordinator, Utility Billing Clerk, Supervisor and Assessor.
15. Upon completion of the split/combination you will be sent an approval letter with the new parcel(s) that will become effective for the following year.
16. The new parcels, because of a split or combination, will be initiated for the following tax and assessment year.