



**ANGELA C. GRAY, CFA**

**JEFFERSON COUNTY PROPERTY APPRAISER**

480 W. WALNUT STREET, MONTICELLO, FLORIDA 32344



**2018-19 SPLIT/COMBINE REQUEST ACKNOWLEDGEMENT**

*As the Owner/Agent I understand and acknowledge the following:*

|   | Owner | JCPA Staff |
|---|-------|------------|
| <b>Pursuant to <u>Florida Statute 197.192</u> the property appraiser's office <u>will not split or combine parcels until all taxes due or delinquent have been paid to the Tax Collector</u></b>  |       |            |
| A parcel split / combination by the Property Appraiser is for <u>taxation purposes only</u> and does not imply legality of the land division being requested, the legality for such parcel to be conveyed via land title, nor the suitability for such parcel to be developed. Contact the appropriate planning department for questions concerning property development.   |       |            |
| <b>HOMESTEAD PROPERTIES CURRENTLY AFFECTED BY AMENDMENT 10, SAVE OUR HOMES:</b><br>The land division (split) of a homestead property will result in the removal of the Save Our Homes 3% assessment limitation (cap) from the newly created (split-out) parcel. The new (split-out) parcel will be assessed at market value generally resulting in an increase in taxable value. If at a future date the property owner desires to re-combine the property, the new (split-out) parcel will be combined back with the homestead parcel at its current market value. The Save Our Homes cap <b>will not</b> be restored to its former level. When combining any parcel with a homesteaded parcel, the full market value of the non-homesteaded parcel will be added to the assessed value of the homesteaded parcel for the current tax roll. In subsequent tax years, that value shall be protected by the Save Our Homes assessment cap. |       |            |
| <b>NON-HOMESTEAD PROPERTIES AFFECTED BY AMENDMENT 1, ASSESSMENT LIMITATION:</b><br>Per Florida Statute 193.1554(7) and 193.1555(7) the land division (split) or combination of non-homestead property will result in the removal of the 10% assessment limitation (cap) and the assessment of the parcel(s) at full market value in the following tax year.   |       |            |
| <b>PROPERTY APPRAISER TO BE HELD HARMLESS:</b><br>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 Tax Collector. This agency 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, the owner's representatives, or other parties when requesting parcel splits 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 or combination.  |       |            |
| For combinations, parcels must be titled in the same name(s), must be in the same jurisdictional boundary (city limits), and in most cases must be contiguous.  |       |            |
| For splits a survey, sketch, or legal description clearly defining the new property boundary <b>MUST</b> be submitted and recorded in the public records of Jefferson County, Florida. <b>JCPA is not legally able to create or draft property descriptions.</b>  |       |            |
| It may take between 2 to 6 weeks to process this request (depending on the time of year and coordination with the tax roll cycle)   |       |            |
| By signing below, whether by the owner or the owner's representative, the owner acknowledges they have read and understand the aforementioned and availed themselves of the opportunity to ask any questions, seek clarification, or obtain additional information prior to this action being requested.  |       |            |

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Print Name: \_\_\_\_\_ Phone: \_\_\_\_\_



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**PARENT PARCEL NUMBER(S)**

**NEW PARCEL IDENTIFICATION NUMBER(S)  
(ISSUED BY MAPPING DEPT P.A. OFFICE)**

SEC\_\_TWP\_\_RNG\_\_SUB\_\_PARCEL\_\_

SEC\_\_TWP\_\_RNG\_\_SUB\_\_PARCEL\_\_

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