## ◆ <u>SPLITS/COMBINATION REQUEST FORM INSTRUCTIONS</u> ◆

If an owner needs to combine, split, or make changes to the Assessor's tax account for their property, they complete and return a Split/Combination Request form. They may deliver it by mail, e-mail, fax, or in person at the Customer Service Center in the first floor of the Robert Drewel building.

- All requests must be in writing
- Only the <u>owner</u> may sign the request or someone with <u>power of attorney</u> (we need a copy of the power of attorney document). Please note: A Real Estate Agent, title officer, surveyor, hired attorney, etc. is not a valid signer.
- ◆ The Request must specify which type: Split, Combination, or Legal Description Correction
  - For a Split:
    - For each new parcel created, please attach a new legal description, or a document that contains it. The Assessor's Office does not write legal descriptions.
    - Taxes need to be paid in full for the year of the request. RCW 84.56.340
    - Include any related documents such as Lot Status certificates, maps, surveys, unrecorded short plat, etc.
  - Merge or Combination:
    - Parcels must be under one ownership
    - If the Tax Code Area differs on the properties, they may need to remain separate for taxing purposes. The Property Control Division will check the TCAs when the application is worked.
    - Any back years' taxes must be paid.
  - Legal Description Correction: Please provide details and include documentation.
- Blank forms are located at the Customer Service Counter, in the Property Control Division, and on the Assessor's web site.
- If an Assessor's employee receives the form personally, please make sure they have initialed it at the "received by" line.
- Incomplete requests may be delayed or returned to the customer.