

Combination Request Review Procedures

The Assessor's Office will only process combination by written request from the owner of record. This request can be made in letter form or by completion of the Assessor's Office Combination Request form. Once the request has been received, it is **immediately** verified that the parent parcels meet administrative requirements dictated by the Assessors Reference Library (ARL) guidelines. Conditions are referenced below as Items 1-5:

1. The properties must be contiguous (property lines touching, not separated by ROW).
2. The ownership must be identical in name and type of ownership (i.e. joint tenancy, tenants in common).
3. All properties must be in the same tax area code.
4. All parcels involved must have the same exempt status or taxable (non-exempt) status.
5. All taxes are current as of August 1 of the current year.

If any of conditions **1-5** are **not** met, we will **immediately** notify the owner of record by letter and let them know that the combination cannot be completed until each condition is in compliance with ARL guidelines.

Our office has an additional internal condition for all requests received for the mid-year work cycle. If one (1) or more of the original parent parcels are protested during the May protest period, the combination request is held and worked for the following tax year. Additionally while meeting with the taxpayer directly, we will suggest that if it is possible that the contiguous parcels are likely to be sold separately in the future, we will discourage them from proceeding with the combination request.

All approved combination requests received January 1st through June 30th of any given tax year are worked as mid-year work for that same tax year, unless one of the original (parent) numbers was protested. All requests received July 1st through December 31st of any given tax year are worked for the following tax year.

COMBINATION REQUEST

DATE: _____ TAX YEAR EFFECTIVE: _____

TAX AREA: _____

PPI/SCHEDULE NUMBERS TO BE COMBINED:

SIGNATURE OF INDIVIDUAL REQUESTING COMBINATION CHANGE:

OWNER: _____ PHONE #: _____

OR

AGENT/ATTORNEY: _____ PHONE #: _____

***Agents need to provide a letter of authorization from the property owner.**

FOR OFFICE USE ONLY

- 1. Parcels must be contiguous (property lines touching, not separated by ROW). _____
- 2. All parcels contain identical ownership/title & type of ownership (i.e. joint tenancy, tenants in common). _____
- 3. All parcels exist in the same tax area. _____
- 4. All parcels involved must have the same taxable status.
- 5. All taxes are current as of August. 1 of the current year. _____

Comments: _____

Conditions are compliant with the ARL and meet Administration requirements.

Date: _____ Approved: _____ Denied: _____

Submitted for appraisal review _____

Return to: Arapahoe County Assessor's Office
 Attn: Corey Dolph
 5334 S. Prince St.
 Littleton, CO 80120-1136
 303-795-4508