



**LINN COUNTY
ASSESSMENT AND TAXATION**

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Andy Stevens
Assessor & Tax Collector

CONSOLIDATION REQUEST FORM

CONSOLIDATION REQUIREMENTS (Combining of two or more tax lots into one tax lot)

The Assessor's Office must have this request form signed by the owner(s) (i.e. person(s) holding deeded title).

The signed request must include signatures of the majority of deeded title holders (tenants-in-common) in the parcel (i.e., if the parcel has two owners as tenants-in-common, we must have the signatures of both; if the parcel has three owners as tenants-in-common, we must have the signatures of two). Both signatures are required for property held by tenants-by-the-entirety (husband/wife).

Ownership interest must be exactly the same on each parcel involved (i.e., one cannot be contract purchaser on one parcel and deedholder of the other).

Taxes must be paid in full; no taxes can be owing on the parcels involved (ORS 308.210).

Tax lots must be contiguous (i.e., having an adjoining property line).

A tax lot under a mortgage will not be combined with a tax lot which is not covered by a mortgage, unless approved by the mortgage holder.

The **DEADLINE** for submitting consolidation requests, to be worked for the coming tax roll, is in August.

I request the consolidation of Tax Lot(s) _____

into Tax Lot _____ on Map _____

 _____ Address: _____

 _____

 _____

Signature of owner(s) - deedholder

(Mailing)

Date: _____ Phone: _____ Remarks _____

THE ASSESSOR'S OFFICE RESERVES THE RIGHT TO REFUSE TO WORK THE ABOVE REQUEST IF ANY INFORMATION PROVIDED IS INCORRECT.