

Phone

Address

Signature

Owner:

Submitted this _____ day of _____, 20____.

Town/City approval may be required to subdivide parcels once they are merged.

Chairperson, Board of Assessors or Sole Appointed Assessor

By:

Reason:

Tax Map No.	Owner of Record	PCL	acreage	Book/Page

Real Property Use Only

The following tax map parcel(s) should be merged.

- **No parcels will be merged if there are any delinquent taxes. Copies of the most recently paid tax bills must be submitted with request!**
- **Properties must be under the same ownership**
- **The "subdivider" of a property cannot request that the parcels be merged. Abandonment procedures can begin after 5 years.**
- **Parcels cannot be merged across school district boundary lines**

Said law also permits local assessors to create "assessment parcels" for the purpose of evaluating real property to its current use and development. The Saratoga County Real Property Tax Department will receive and consider requests from local assessors to merge or split current tax map parcels.

These laws describe a land parcel or tax map as "...a contiguous land area delineated on a tax map under an single fee ownership, as far as may be practicable...";

The County of Saratoga prepares and maintains County Tax Maps according to New York State Real Property Tax Law.

Saratoga County Real Property Tax Services Agency

Town/City of _____