

## LINN COUNTY ASSESSMENT AND TAXATION

P.O. Box 100; Albany, Oregon 97321

Assessment: (541) 967-3808

Tax Collector: (541) 967-3896

FAX: (541) 917-7448

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). Only one signature is required for property held by a single 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 ASSESSOR'S OFFICE RESERVES THE RIGHT TO REFUSE TO WORK THE ABOVE REQUEST IF ANY INFORMATION PROVIDED IS INCORRECT.