



Office of the Pima County Assessor  
 115 N. Church Avenue  
 Tucson, AZ 85701

Bill Staples  
 Assessor

Monica Detaranto  
 Chief Deputy Assessor

**Combination Request Form**  
*A combination is a courtesy to the public not a requirement by state statutes*

Parcel Information		
Book	Map	Parcel

Mail completed form to:  
 Pima County Assessor Office  
 Attn: Splits Section  
 115 N Church Ave  
 Tucson, AZ 85701  
 Phone: 520-740-4384  
 Fax: 520-740-4392

Owners Name \_\_\_\_\_

Mailing Address \_\_\_\_\_

City \_\_\_\_\_ ST \_\_\_\_\_ ZIP Code \_\_\_\_\_

Telephone \_\_\_\_\_

I am the current owner of record for said parcels above

Representative Name & Title, if applicable (please print) \_\_\_\_\_

Signature of Property Owner/Representative \_\_\_\_\_ Date \_\_\_\_\_

Assessor's Use Only	
Sec _____ Twn _____ Rng _____	<b><u>VERIFIED:</u></b>
To: Pima County Building Codes & Permits	Taxes Paid
Application for combination of the above referenced parcels for the _____ Tax Roll has been made and <b>APPROVED</b> .	Ownership
Application <b>DISAPPROVED</b> because:	Taxing Authority
	Pending Approval from ASR
	Exemption Section
	Taxes due or delinquent
	Ownership not held the same
	Parcels not in the same Taxing Authority
	One or more Parcels not Exempt
Completed By _____	Date _____

## COMBO REQUIREMENTS

REQUESTS FOR COMBINATIONS CAN BE ACCEPTED FROM TAXPAYERS, ONLY IF THEY MEET THE FOLLOWING CRITERIA:

1. OWNERSHIP OF ALL PARCELS TO BE COMBINED MUST BE HELD IN ONE OF THE FOLLOWING FORMS OF OWNERSHIP:
  - a. ALL MUST BE HELD AS TENANTS IN COMMON
  - b. ALL MUST BE JT/RS, OR CP/RS, OR ONE OF EACH
  - c. IF IN NAME OF A TITLE COMPANY ALL TRUST NUMBERS MUST BE SAME,
  - d. IF IN CORPORATION NAME, ALL MUST BE THE SAME.
  - e. IN THE CASE OF CONTRACTS, IF THE VENDOR IS THE SAME ON ALL PARCELS, THEN THE CURRENT CONTRACT HOLDER MUST BE THE SAME AS WELL.
2. ALL PARCELS MUST BE IN THE SAME TAXING AUTHORITY (SCHOOL DISTRICT, FIRE DISTRICT, IRRIGATION DISTRICT, MUNICIPAL BOUNDARY, ETC.) IN ORDER TO BE COMBINED.
3. ALL PARCEL TAXES MUST BE CURRENTLY PAID. PARCELS HAVING DELINQUENT TAXES CANNOT BE COMBINED. IF DELINQUENT TAXES ARE IN QUESTION CONTACT THE TREASURER'S OFFICE. WHEN THE TAXES ARE PAID, WE MUST HAVE A COPY OF THE RECEIPT.
4. PARCELS BOUNDARIES MUST BE CONTIGUOUS (MUST HAVE COMMON BOUNDARY).
5. REQUESTS MUST BE MADE BY THE OWNER OF RECORD OR THEIR DESIGNATED REPRESENTATIVE, OR BY THE CONTRACT HOLDER IF THEY HAVE MET ALL REQUIREMENTS IN ITEM NO. 1.
6. IF ONE OR MORE PARCELS ARE EXEMPT AND ONE OR MORE PARCELS ARE NOT EXEMPT; THE COMBO REQUEST WILL BE FORWARDED TO THE ASSESSOR'S EXEMPTION SECTION FOR APPROVAL

EVERY DAY BRINGS A REQUEST NOT MADE PREVIOUSLY, SO THERE MAY BE REQUESTS THAT ARE OUT OF THE NORM. WHEN THEY COME UP WE WILL MAKE A DECISION ON THE VALIDITY OF THE REQUEST AT THAT TIME. THIS POLICY IS LONG STANDING. WE HAVE BEEN KNOWN TO BE FLEXIBLE WITH REQUESTS. HOWEVER, ITEMS 2, 3 AND 4 ARE NOT IN THE AREA OF FLEXIBILITY. COMBINATIONS ARE A COURTESY OF THE ASSESSOR'S OFFICE TO ACCOMMODATE TAXPAYERS

YOUR COOPERATION IS APPRECIATED.

ED ABRIGO  
DIVISION MANGER  
DSMAP 2/2008