

CONSOLIDATION REQUIREMENTS

Requests to have your property consolidated into a single assessment notice and tax bill can be accepted from taxpayers, ***only*** if they meet the following criteria.

- 1) Ownership of all parcels to be consolidated must be held in one of the following forms of ownership:
 - a. All must be held as tenants in common
 - b. All must be held as 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 a 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 parcel taxes must be currently paid.** Parcels having delinquent taxes cannot be consolidated. If delinquent taxes are in question contact the Treasurer's Office. Once the taxes are paid, we must have a copy of the receipt.
- 3) Parcels boundaries must be contiguous (must have common boundary).
- 4) All parcels must be in the same taxing authority.
 - a. Beginning Aug 2016, ARS § 48-272 will allow parcels within certain special taxing authorities to consolidate their property. See our website for more information.
Note: Not all special taxing authorities qualify for consolidation.
- 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

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 1, 2 and 3 are not in the area of flexibility.

Consolidations are a **courtesy** of the Assessor's Office to accommodate taxpayers.

Your cooperation is appreciated.

MAIL FORM TO: PIMA COUNTY ASSESSOR'S OFFICE
ATTN: DSMA DIVISION
240 N. STONE AVENUE
TUCSON AZ 85701