

**Department of Assessment**

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**REQUEST FOR COMBINING OF TAX ACCOUNTS**

The accounts to be combined have to meet all of the following requirements.

1. Ownership and/or interest of each individual must be precisely identical on each account involved.
2. Tax accounts must be contiguous (accounts are not considered contiguous if divided by highways, streets, or railroads).
3. The account must be covered by the same Mortgage, Trust Deed or have the written consent of Lender or Representative.
4. The accounts cannot have any liens or taxes owing. (ORS 308.210(4)).
5. The tax status on all accounts must be identical (accounts must be either taxable or exempt, etc.)

It is the responsibility of the person requesting the consolidation to check with the County/City Development on zoning and land division requirements. The consolidation is for taxing purposes only and may not satisfy any other governmental regulation or requirements.

MAP  
(Township, Range, & Section)

TAX LOT  
(Parcel)

PROPERTY NUMBER  
(Account Number)

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Signature (Owner of Record)

Date

Address

Email or Telephone