



SONOMA COUNTY

Clerk-Recorder-Assessor

www.sonoma-county.org/cra

ASSESSOR DIVISION

585 Fiscal Dr., Rm. 104
Santa Rosa, CA 95403
Tel: (707) 565-1888
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VOLUNTARY COMBINATION CONSIDERATIONS

\$335 Fee

- Parcels must be contiguous. Cannot combine across roads, alleys, railroads, etc.
- Parcels must be held in exactly the same ownership
- Parcels must be in the same Tax Rate Area (TRA), except as stated in Revenue and Taxation Code 606(b) & (c). Either (b) OR (c) must be met to allow combinations across Tax Rate Area lines.
- *(b) Where the owner of two or more contiguous parcels comprising the tract is identical, and the full value of any parcel is less than fifty thousand dollars (\$50,000), that parcel may be combined with the contiguous parcel with the greatest valuation.*
- *(c) Where the owner of two or more contiguous parcels comprising the tract is identical, and the tract of land is being used for a single-family residence and constitutes 45,000 square feet or less, the smallest parcel may be combined with the largest contiguous parcel.*
- Parcels with unpaid and/or delinquent taxes may delay this process. Please check with the Tax Collector's office regarding payment of taxes.
- Some combinations may not be able to be completed for administrative reasons.
- Once parcels are combined, it may be difficult to split the parcel in the future. The Sonoma County Planning Department may view it as an illegal split.
- There is no statutory requirement for the Assessor to complete Voluntary Combinations. They are done as an accommodation to the property owner
- Voluntary Combinations are not recorded.
- Voluntary Combinations received at the Public Counter, or postmarked, after May 1st will not be processed until the following Tax Roll.