

# REQUEST FOR SPLIT AND/OR JOIN

Date: \_\_\_\_\_

Owner Name: \_\_\_\_\_

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

Owner Phone #: \_\_\_\_\_

I request the Land Records Division of the Duval County Property Appraiser's Office to:

Join  Split  For Tax Year: \_\_\_\_\_ Attach Recorded Legal Description if required.  
(Ex. metes and bounds description. See box below.)

Real Estate Numbers to be split/joined:  
*(RE#s must be titled the same - i.e. have the same ownership.)*

RE# \_\_\_\_\_ RE# \_\_\_\_\_

RE# \_\_\_\_\_ RE# \_\_\_\_\_

RE# \_\_\_\_\_ RE# \_\_\_\_\_

RE# \_\_\_\_\_ RE# \_\_\_\_\_

RE# \_\_\_\_\_ RE# \_\_\_\_\_

*(If more spaces are needed, please attach a list.)*

Based on the information and legal descriptions provided, the properties may not be able to be joined or split for the requested tax year. If the property to be split is a metes and bounds description, a copy of the legal description will need to be recorded into the public records of Duval County prior to property being split.

**PLEASE NOTE: There will be no homestead exemption or homestead assessment cap applied to any additional property that may be tied to an existing homestead. It is the property owner's responsibility to reapply for a homestead exemption to include the additional property.**

Taxes current: Yes  No

Clear of any/all municipal liens: Yes  No

Parcels contiguous: Yes  No

Parcels in same tax district: Yes  No

All blanks must be completed and form must be signed by the owner/representative before processing.

**Signing below acknowledges that the owner(s) has read and understands the information provided above and on the back of this form; and that the owner(s) and/or representative was afforded the opportunity to ask questions, seek clarification and/or obtain additional information prior to requesting this action.**

Signature of Owner(s) or Owner's Representative: \_\_\_\_\_ Date: \_\_\_\_\_  
*(If submitted and signed by a representative, a letter of authorization from the owner(s) is required.)*

Print Name: \_\_\_\_\_

Phone: \_\_\_\_\_

Notes: \_\_\_\_\_

This split/join will be effective for the 20\_\_\_\_ Tax Year.

PAO Staff: \_\_\_\_\_ Date: \_\_\_\_\_

**Office of the Property Appraiser  
Duval County, Florida  
Jerry Holland, Property Appraiser  
www.duvalpa.com**

## IMPORTANT NOTICES REGARDING SPLITS AND/OR JOINS

1. Parcel splits or joins made at the request of the property owner or owner's representative are processed by the Property Appraiser for taxation purposes only and do not affect ownership, nor recorded title or legal description.
2. Splitting or joining property may increase or decrease taxes by affecting existing capped values. If at a future date, you choose to reverse the process, the cap cannot be restored to its former level.
3. The Property Appraiser's Office is not and may not be held responsible for any taxes, penalties or interest that may accrue due to acts herein of the property owner, the owner's representatives or other parties.
4. It is the property owner's responsibility to contact appropriate agencies before applying for a split or join to determine how such action will impact land development, zoning or other issues relating to the property.
5. The Property Appraiser's Office cannot by law split or join parcels until all due or delinquent taxes have been paid to the Tax Collector, pursuant to *Florida Statute 197.192*.
6. If the parcels herein split or joined are encumbered by a mortgage, it is the owner's responsibility to notify the mortgage company of the change.
7. If the parcels herein split or joined involve multiple owners, the filer certifies to be acting on behalf of and with consent of all owners of record.
8. If the parcels herein affected include a homestead exemption and the intent is that a homestead exemption will extend to the entire new tax parcel, a new homestead exemption application must be filed.

**For more information please contact:**

Land Records Division  
Office of the Property Appraiser  
Duval County, Florida  
231 E. Forsyth Street, Suite 230  
Jacksonville, Florida 32202

(904) 630-2019 phone  
(904) 630-5917 FAX

## **Splits and Joins FAQs**

**1. Will the total market value of my property change when I split or join it?**

Maybe. The size of a property is a key factor in determining use and desirability; therefore size affects the price per unit. A split or join may cause the total market value of a parcel(s) to move up or down.

In addition, the assessed and taxable values are likely to change based on the removal of assessment caps such as the "Save Our Homes" cap on homesteaded property and the 10% cap on non-homesteaded property. There is a potential for an increase in all three values (market, assessed and taxable) for parcels involved in the split or join.

**2. Will my legal description change when I split or join parcels?**

No. The deeded legal boundaries of your property will not change, though you will likely see a change in your Tax Roll legal description. The Property Appraiser uses abbreviated legal descriptions for assessment purposes only and these are not intended for use in legal conveyances. The official legal description is on the property's deed recorded with the Duval County Clerk of Courts.

**3. What happens to my homestead exemption when I split property?**

When a property owner splits a property into two or more parcels, he/she must reapply for a homestead exemption.

**4. What happens to my homestead exemption when I join property?**

If it is the owner's intent to extend the homestead exemption to the entire parcel, a new homestead exemption application is required then as well.

**5. What happens if I join property that is under the 10% non-homestead cap and I intend for it to be homesteaded?**

Again, if the intent is to homestead the entire new parcel, the owner must reapply for a homestead exemption. The portion previously under a 10% non-homestead cap will be reassessed at market value then added to the market and assessed values of the rest of the property. The homestead exemption is then applied to the new overall assessed value to determine taxable value. In future years, the Save Our Homes cap will apply to the assessed value limiting its annual increase to 3% or less.

**6. Does splitting or joining parcels affect local planning and zoning requirements or classifications?**

It may. It is the responsibility of the property owner to contact local agencies to determine if local zoning, set back and other local requirements will be affected by a split or join. It is suggested that this be done prior to applying for a split or join.

**7. Are there restrictions on how I configure my new parcel?**

A property owner cannot create an intentional hardship where access is restricted. According to Florida Statute 704.01, if a parcel is subdivided from another in such a way that the only access to a right-of-way is over the property it was split from, then there exists an implied grant to access the property over the parcel from which it was split. In other words, if a property is isolated without access to right-of-way, an easement of access must exist.

**8. Do I keep the same Real Estate numbers (RE#)?**

No. You will be issued new RE#(s) by the Property Appraiser for any parcels split or joined. The previous RE#s will be deleted from the Tax Roll.