

**OFFICE OF FLAGLER COUNTY  
PROPERTY APPRAISER  
JAMES E GARDNER Jr., CFA  
1769 E. Moody Blvd, Building 2  
Bunnell, FL 32110  
(386) 313-4150  
dsnyder@flaglerpa.com  
www.flaglerpa.com**



## *Request for Real Property Split Tax Year 2023*

List parcel number you wish to split.

\_\_\_\_\_

Please provide a survey, sketch, or legal description clearly defining the new property boundaries.  
**FCPA will not create or draft new property description. Attach additional sheet if necessary.**

Detailed Instructions:

**Please confirm and initial the following as accepted and completed.**

- I am the owner of record, legal agent or have power of attorney for the owner of record.  
*Written proof is required for agents and those with power of attorney.*
- Real Estate taxes are current. *(Attach documentation from tax collector.)*
- Parcels are contiguous and the same jurisdiction.
- Verified with the Flagler County Planning and Development Services or other Jurisdictional Agency as to what adverse effects, if any, this combination may have on the property.
- All mortgage lenders (if applicable) have been notified of this change. ***Splitting mortgaged property may violate your mortgage agreement and could cause an issue with the payment of taxes.***
- I understand splitting parcels **may increase taxes** by affecting existing capped values and/or exemptions.

Owner Signature: \_\_\_\_\_

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

Printed Name: \_\_\_\_\_

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

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Deputy Signature: \_\_\_\_\_

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

**IMPORTANT NOTICE**

A parcel split/combination by the Property Appraiser is for **taxation purposes only** and does not imply legality of new land description created by owner's request, the legality for such parcel to be conveyed via land title, nor the suitability for such parcel to be developed. Contact the appropriate land development, zoning, and/or planning department of your jurisdiction for questions concerning property development. **Pursuant to Florida Statute 197.192 the Property Appraiser's office shall not split or combine parcels until all taxes due or delinquent have been paid to the Tax Collector.**

**HOMESTEAD PROPERTY:** The land **split** of a homestead property will result in the removal of the Save Our Homes 3% assessment cap limitation from the newly created (split-out) parcel. The new (split-out) parcel will be assessed at market value, generally resulting in an increase in taxable value. If at a future date the property owner desires to re-combine the property, the new (split-out) parcel will be combined back with the homestead parcel at its current market value. The Save Our Homes cap **will not** be restored to its former level. When **combining** any parcel with a homestead parcel, the full market value of the non-homestead parcel will be added to the assessed value of the homestead parcel for the current tax roll. In subsequent tax years, the Save Our Homes assessment cap shall protect that value.

**NON-HOMESTEAD PROPERTY:** The land split or combination of non-homestead property will result in the removal of the 10% assessment cap limitation and the assessment of the parcel(s) at full market value. *Per Florida Statute 193.1554(7) and 193.1555(7)*

Parcel **Contiguous** to **Homestead** Property. Vacant property contiguous/adjacent to homestead property is eligible to receive the Save Our Homes assessment cap limitation, provided that the contiguous parcel is used in conjunction with homestead property. The contiguous parcel will retain its unique parcel identification number and legal description. *Per Florida Statute 196.031 (1)(a) \*\*\* Any change may increase your taxes.*

By signing below, whether by the owner or the owner's representative, acknowledges they have read, understand, aforementioned.

Owner

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

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

Representative: \_\_\_\_\_

**TO BE COMPLETED BY REAL ESTATE DEPT 386-313-4150**

This split/combination will be effective for the 20\_\_\_\_ tax year.

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Deputy Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Deputy Print Name: \_\_\_\_\_ Phone: \_\_\_\_\_

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